79. The efficiency of the Post Office administration depends to a great extent on a very careful attention to small details. The requirements of the public have to be watched, and, so far as is possible, anticipated. From this point of view the criticisms and suggestions on postal administration which, from time to time, appear in the newspapers, both English and Vernacular, are of great assistance. It is desirable that the Post Office authorities should be kept fully informed of the most recent improvements introduced into the postal administration of other countries. With this object in view, a high official of the Post Office will shortly visit the principal countries of Europe, as well as the United States.

Life Assurance.

80. The Government has at present under its consideration a scheme for granting Life Assurances and Annuities, both immediate and deferred, to the employés of the Post Office. This scheme will shortly be introduced. The experience we shall thus gain will enable us to judge whether it will be desirable to extend the scheme to others besides postal employés.

Pay of Postmasters.

81. The increased work which has been thrown upon the Post Office renders it desirable to improve the position of Post Masters, more especially in Bengal, the North-Western Provinces and Oudh, where their pay has, relatively speaking, been low. The salaries of the Post Masters have, therefore, been increased in those Provinces, at a cost to the State of about £5,000 a year.

XIV and 16. Telegraph.

82. The net cost to the State of the *Telegraph* Department is now estimated at £91,000 as compared with the Budget Estimate of £81,000. In the course of the year important additions were made to the pay of the Telegraph establishment. About 1,000 miles of line have been opened and about 4,000 miles of new wire erected; 128 additional offices were opened. It is too early yet to judge of the effect on the Revenue of the alterations in the Tariff which were introduced on January 1st, 1882, or of the extent to which the system of sending "urgent" and "deferred" messages is appreciated by the public. The following figures, however, give some indication of the results attained so far. From the Calcutta Office 7 per cent. of the messages despatched during the month of January were "urgent," 71 per cent. were "ordinary," and about 21·5 per cent. were "deferred." Comparing the number of messages sent from four of the principal offices in January 1882 with the number sent in January 1881, there has been an increase in Calcutta of 9 per cent., in Madras of 11 per cent., in Rangoon of 15 per cent.; in Bombay there has been a falling off of 5 per cent. During the year Postal Telephone Offices have been established as adjuncts to the Telegraph Department. Licenses have also been granted to Telephone Exchange Companies in Calcutta, Bombay, Madras, and Kurrachee.

XXVII & 34. Other Public Works.

83. The net Expenditure on *Other Public Works* is now estimated at £215,000 in excess of the Budget Estimate. The main increase of Imperial Expenditure has taken place in Bengal, where it is expected that the Budget Estimate will be exceeded by a sum of about £83,000. This is due to additional grants having been made during the year for the new Treasury Building, the new Central Press Building, and the new Military Account Offices, the Imperial Museum at Calcutta, and for several other works. The expenditure on Military Works during the year 1880-81 fell short of the Regular Estimate by £68,000. This amount was, therefore, added to the grant for 1881-82. For some years past it has been the practice to give a fixed grant of £1,000,000 a year for Military Works, on the understanding that any unexpended balance is carried forward for expenditure in the following year.

XXVIII and 35. Army.

84. The Regular Estimate provides for a total net *Military Expenditure* of £17,494,000, *viz.*, £16,150,000 Ordinary and £1,344,000 War, as against a Budget Estimate of £17,855,000, *viz.*, £15,645,000 Ordinary and £2,210,000 War.[1] The present Estimate of net Military Expenditure is, therefore, £361,000 less than the Budget Estimate. The difference would have been greater but that a sum of £560,000 has been deducted from *Frontier Railways* and added to *Military Operations in Afghanistan.* This sum represents the amount of Capital expended on the unfinished portion of the Kandahar Railway. It was thought desirable to make this transfer in order that the Capital Account of the existing Railway, which runs from Ruk on the Indus to Sibi and Pir Chowki,

[1] This calculation excludes the English contribution from the Revenue side of the Account.

should not be burdened with expenditure which does not really belong to it, and which is properly debitable to the War. If we deduct this amount of £560,000, the net War Expenditure, exclusive of Frontier Railways, would be reduced from £1,344,000 to £784,000, and the Regular Estimate of total net Military Expenditure would be £16,934,000, being £921,000 less than the Budget Estimate.

War Expenditure of 1881-82.

85. I have already explained (para. 10) that a redistribution of the English contribution between the years 1880-81 and 1881-82 was made in September 1881. According to the original distribution, £2,000,000 was to be credited to the Account of 1880-81 and £3,000,000 to the Account of 1881-82. This latter sum of £3,000,000 was estimated to cover the cost of Military Operations in Afghanistan and of Frontier Railways in the proportion of £2,210,000 for the former, and £790,000 for the latter, class of expenditure. The distribution adopted in September, which was the best that could be made according to the information then available, was £2,695,000 for 1880-81 and £2,305,000 for 1881-82. According to the Regular Estimate, the net charge for *Military Operations in Afghanistan* during the year 1881-82 will be £1,344,000, and the charge for *Frontier Railways* £209,000. The total net cost of Military Operations proper and of Frontier Railways, taken together, during the year, has, therefore, been £1,553,000, being £752,000 less than the amount of the English contribution which will be credited to the year's account. These figures, however, do not accurately represent the state of the case. It will be observed that, whilst the net War Expenditure recorded under *Army* is estimated at £866,000 less, the net Ordinary Military Expenditure is estimated at £505,000 more, than the Budget Estimate. It has, in fact, been found impossible to distinguish accurately between Ordinary and War Expenditure. Orders were issued in the course of last autumn that from January 1st, 1882, the charges on account of the troops beyond the frontier should be treated as Ordinary, only special charges, such as compensation for loss of camels, &c., being classified as War Expenditure. It cannot be doubted that a great deal of the expenditure debited to the Ordinary account really belongs to the War. The Military Estimate must, in fact, be treated as a whole. The division into Ordinary and War Expenditure does not pretend to any great accuracy.

Total cost of the War.

86. It will be convenient in this place that I should state the total cost of the War. Exclusive of the cost of Frontier Railways, the direct cost of the War may be taken at £17,551,000 (true sterling £14,679,000). The Frontier Railways are estimated to cost £4,060,000 (true sterling £3,614,000). The total cost of the War, if we include Frontier Railways, is, therefore, £21,611,000 (true sterling £18,293,000). Of this amount £5,000,000 (true sterling) has been paid by the Government of England, and the remainder by the Government of India.

Year.	Military operations.	Frontier Railways.	Total.
	£	£	£
1878-79 (Accounts)	676,000	...	676,000
1879-80 (Accounts)	4,766,000	1,334,000	6,100,000
1880-81 (Accounts)	10,765,000	2,294,000	13,059,000
1881-82 (Regular Estimate)	1,344,000	209,000	1,553,000
1882-83 (Budget Estimate)	...	223,000	223,000
Total	17,551,000	4,060,000	21,611,000

A very accurate calculation is impossible.

87. This is the best calculation that can be made of the cost of the War, but it does not profess to be very accurate. On the one hand, certain deductions have to be made by reason of the increased receipts from Railways and Telegraphs, consequent on the War. It is impossible to say to what an extent any deduction should be made on these heads, but the amount, if it could be accurately calculated, would, no doubt, be considerable. On the other hand, some large additions have to be made, both by reason of the fact, to which I have alluded above (para. 85), that a good deal of War Expenditure has been debited to the Ordinary Account, and also because the cost of the Punjab Northern State Railway is not included in this calculation. The construction of that Railway was hurried on by reason of the War, and, in consequence, it no doubt cost considerably more than it otherwise would have done. Further, some small charges have yet to be incurred on account of the War. Provision has been made in the Budget of 1882-83 for a sum of £30,000 on account of these charges.

XXIX and 36. Exchange.

88. The Budget Estimate provided for a net *Loss by Exchange* of £3,063,000. It was anticipated that the Secretary of State would draw £17,200,000 sterling. The value of the rupee was taken at 1*s.* 8*d.* There has been a considerable demand for Council Bills lately. The opportunity has, therefore, been taken to remit home money to an extent somewhat in excess of the year's requirements. It is now estimated that the Secretary of State will draw on the Government of India to the extent of £17,504,000 sterling during the current year, at an average rate of 1*s.* 7·88*d.* The net *Loss by Exchange* is now estimated at £3,294,000, being £231,000 in excess of the Budget Estimate.

31. Famine Relief and Insurance.

89. It will be observed that the grant of £1,500,000 for *Famine Relief and Insurance* is divided into three sub-heads, *viz.*, *Relief*, *Protective Works*, and *Reduction of debt*. There has been an expenditure of £23,000 on *Famine Relief* during the current year in Madras, caused by a remission of some of the advances given to cultivators and others in 1876.

Protective Works.

90. According to the Regular Estimate the expenditure during the current year on *Protective Works* will be as follows:—

	£	£
North-West Provinces—		
Betwa Canal		25,000
Bombay—		
Nira and Gokak Canals and Maswad Tank ...	82,000	
Southern Mahratta Railway	315,000	
		397,000
Punjab—		
Swat Canal	40,000	
Rewari—Ferozepore Railway	207,700	
		247,700
Madras—		
Surveys		6,000
Expenditure in England		51,300
TOTAL		727,000

Reduction of Debt.

91. The annual grant (£750,000) to be applied to the *Reduction of Debt*, together with a portion (£90,000) of the same grant for 1882-83, will be devoted to paying off the 5 per cent. loan of 1867 (£603,000) and the 4 per cent. loans of 1871 (£203,100), of 1824-25 (£31,600), and of 1828-29 (£5,800). Various suggestions have, from time to time, been made as to the best method of spending this money for the future. I need not, at present, discuss those suggestions. They will, without doubt, be carefully considered by the Commissioners appointed under the Government Resolution published in the *Gazette of India* of February 4th, 1882. It was, in fact, with a view to the full consideration by an independent body of the various alternatives which are possible that the Commissioners were nominated; and the Resolution appointing them was drafted with a view to embracing all the different suggestions which have, from time to time, been made. We should have been glad if we could have given somewhat greater powers to the Commissioners, but it was held that we were precluded by Act of Parliament from doing so. The Commission will be a consultative body. The final responsibility for action will rest with the Government. I trust, however, that the difference will be more nominal than real. The Government will, without doubt, always be disposed to follow the advice of the Commissioners. I wish on behalf of the Government to thank the gentlemen (Mr. J. Keswick and the Honourable Durga Charan Láhá) who have consented to act as Commissioners. It is, I venture to think, desirable to take any opportunity of this sort which may arise to associate the leading members of the mercantile community with the work of Government in India. A good deal of misapprehension as to the views and intentions of Government not unfrequently arises from the want of free communication between the official and unofficial classes.

Famine Insurance policy.

92. I take the present opportunity of drawing renewed attention to the leading feature of the Famine Insurance policy. Whether the method which has now been adopted for disposing of the annual grant of £1,500,000 is the best of

which the circumstances admit, may be a matter of opinion. There can, however, be no doubt whatever that by the annual expenditure of £750,000 on works which will to some extent prevent famine, and which will also, it may reasonably be hoped, render the relief of famine, when it occurs, less costly,—and by the expenditure of a further sum of £750,000 on reducing debt in some form or another,—we are, in the strictest sense of the word, insured against famine to the extent of £1,500,000 a year. That sum the Famine Commissioners, after a very full consideration of the whole subject, named as the "amount not likely to be exceeded as the average charge for famine relief "over a series of years." Having made provision for this sum of money to be expended annually, the Government considers that all that is necessary has been done with a view to placing India in a sound financial position to meet future famines. I mention this again, although it has frequently been explained before, because, should unfortunately a famine occur with the result that any anticipated surplus of the year is turned into a deficit, it may not improbably be urged by those who take a very gloomy view of the financial position of India as a proof that their fears have been verified. I venture to think that no such inference would be justified. We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue. We anticipate that, under the circumstances assumed, this will be the case, and we consider that all the requirements of sound finance have been met if in ordinary years a sum of £1,500,000 has been expended, partly as an insurance against the loss which must of necessity accrue when famine occurs, and partly on works which will either tend to prevent the occurrence of famine, or will, at all events, diminish the cost of relieving it when it occurs.

VII.—Expenditure on Railways.

93. The "Ordinary" Expenditure on Railways for the year 1881-82 was originally estimated at £417,000. It is now estimated at £281,000. The difference is mainly due to the transfer of the estimated outlay during the current year on the Jhelum—Rawulpindi Section and Salt Branch Extension of the Punjab Northern State Railway from *32. Railways* to *37. Productive Public Works.*

Railways.

XXV and 32. Railways.

94. The item of £39,000 under the sub-head of *Subsidized Railways* is for the purchase of the land necessary to the construction of the Bengal Central Railway, and for guaranteed interest payable to the Company. The item of £2,000 on the Revenue side of the Account represents the interest realised on the capital paid by the Company to the Secretary of State.

Subsidized Railways.

95. The decrease of £581,000 under the sub-head of *Frontier Railways* is mainly due to the transfer of £560,000 to *Military Operations in Afghanistan*, which I have already explained (para. 84).

Frontier Railways.

96. Turning to the Revenue and Expenditure Account of those Railways which are classed as Productive Public Works, it will be observed, on comparing the figures under *XXV.* and *32. Railways*, that the Budget Estimate of net receipts appears to have been exceeded by £1,064,000. Of this apparent improvement, £150,000 is shown as decrease of expenditure on account of the East Indian Railway. The decrease under this head is almost entirely due to the interest on the East Indian Railway Debentures having, in the Budget Estimates, been included under *32. Railways*, whereas, in the Regular Estimate, it is charged to *1. Interest on Debt.* The result is that, whilst the charge under the former head of account is decreased, that under the latter is increased to the extent of about £150,000. Hence, the net receipts from *Railways* are really £914,000 in excess of the Budget Estimate. Almost the whole of this increase is on account of the Guaranteed and East Indian Railways. On the Guaranteed lines the main increases have taken place in the Great Indian Peninsula and Eastern Bengal Railways. The net receipts from State Railways are now estimated at £18,000 more than the Budget Estimate. The net receipts of the Rajputana—Malwa Railway have improved by £110,000; but this improvement has been, to a great extent, counterbalanced by the falling off on the Punjab Northern Railway, the net receipts from which are now taken at

Railways classed as Productive Public Works. Revenue and Expenditure Account.

£88,000 less than was originally estimated. So long as the war traffic was going on, it was difficult to frame any correct estimate of the normal net receipts on this line.

Construction of Railways by private enterprise.

97. In my last Financial Statement (para. 30) I made the following remarks: "I am not over-sanguine as to the possibility of developing the resources "of India rapidly through the agency of private enterprise; but the end to "be attained is so important that the policy merits a further trial." My main object in making these remarks was to draw public attention to the subject and to remove the impression which heretofore, whether rightly or wrongly, had prevailed, that the Government of India was disposed to discourage the construction of Railways by any other agency than that of the State. This object has been attained. The question has, indeed, now entered a new phase. Numerous offers have been received by the Government to construct Railways on terms more or less advantageous to the State. Many of these merit, and will receive, careful attention. In respect to others, all I need say is that the necessity for the warning which I gave last year to the effect that it was "important only to give concessions to such persons as can "afford good security that they have at their command a sufficient amount of "capital to carry out the undertaking to a successful issue," has been justified by subsequent events.

Central Bengal Railway.

98. I mentioned last year that a Company was about to be formed, under the auspices of Messrs. Rothschild, to construct a Railway from Calcutta to Jessore and Khulna. The original basis of negotiation was that no Government aid was to be given except the grant, free of charge, of the land necessary to the construction of the line. Ultimately it was decided to give a guarantee of 4 per cent. during the period of construction, which was limited to five years. The transaction was a great advance on anything which had heretofore been accomplished in the way of constructing Railways by unaided private enterprise in India.

Railway policy is under discussion.

99. In respect to some Railways in India it may be said that they present a sufficiently reasonable prospect of success to justify the hope that the capital necessary to their construction can be raised through the agency of private enterprise on the exclusive security of the success of the undertaking. In respect to others, whose immediate prospects of proving remunerative are less hopeful, it was inevitable that the question of the degree of aid which, in the early stages of the undertaking, may legitimately be afforded by the State, should arise. This important question now forms the subject of correspondence between the Secretary of State and the Government of India. Under these circumstances I will not at present discuss it, but will confine myself to stating in detail the actual position of affairs, both as regards the progress of Railway construction generally, and of the main projects which have recently occupied the attention of Government and of the public.

General principle of private enterprise approved by the Secretary of State.

100. I wish, however, to say that so far as the broad issue of whether permission should under any circumstances be given to private Companies to construct Railways in India is concerned, Her Majesty's Government has entirely approved of the views which I propounded on the occasion of my last Financial Statement. In a despatch reviewing that Statement the Secretary of State observed: "I have to express my cordial approval of the views enunciated "by Major Baring in his Financial Statement, regarding the encouragement of "private enterprise in India, any measures in which direction will be welcomed "by Her Majesty's Government." I repeat that I am not over-sanguine of the results which may be produced by this change of system. The success or failure of the policy obviously depends to a great extent on circumstances over which the Government can exercise no control. All I claim for the policy is that it should have a fair and impartial trial.

Lines open and under construction.

101. At the commencement of the year 1881-82, there were 9,619 miles of Railway open to traffic, and 646 miles under construction. During 1881-82, 318 miles of Railway have been opened to traffic and the commencement of 1,154 additional miles has been sanctioned. We have, therefore, now 9,937 miles open to traffic and 1,482 miles which are either under construction or whose construction will be commenced in 1882-83, making a total of 11,419 miles. Of those lines which are under construction it is expected that 491 miles will be opened during the year 1882-83.

Oudh and Rohilkhund extension.

102. In the course of the year arrangements were made with the Oudh and Rohilkhund Railway Company to extend their operations in a northerly direction from Moradabad to Saharunpore with a branch from Roorkee to Hurdwar, a total distance of 134 miles, at a cost of about £1,500,000. It is expected that this extension, together with the bridge over the Ganges at Benares, will be finished in 1883-84. There will then be through communication, without any break of gauge, from the East Indian Railway at Mogulserai through Oudh to Saharunpore.

Sonepur—Gorakhpur and Bahraich Railway.

103. A survey has been made of the line from Sonepur to Gorakhpur and Bahraich. The total length of this line, with its branches, is 432 miles. It was originally estimated to cost, on the metre gauge, £2,126,000, or about £4,900 a mile. The Consulting Engineer of the Government of India considers this estimate too low. The estimates are now being further examined. In the meanwhile the papers on the subject have been published, and we have addressed the Secretary of State, recommending that enquiries should be made with a view to ascertaining whether a Company, unaided by Government in any way except by a free grant of land, could be formed to undertake the construction of the line.

Southern Mahratta System.

104. One of the most important lines in India, whether from the point of view of protection against famine or in respect to the development of a tract of country whose progress is now retarded owing to deficient means of communication, is that which is known by the name of the Southern Mahratta System. This system includes (1) the line from Bellary to the Portuguese Frontier, which the Government of India is under a treaty obligation to construct; (2) branches to Belgaum on the one hand and to Bunkapur on the other; (3) a direct connection between Sholapur and Gadag. The total length of the line is 444 miles. £315,000 will be spent on the Sholapur—Gadag and Bellary—Hubli Sections in 1881-82 out of the grant of £750,000 for Protective Works. A further allotment of £370,000 out of the same grant has been made for 1882-83. Work is about to commence on the line between New Hubli and the Portuguese Frontier. A sum of £150,000 from Ordinary funds has been granted for this purpose in 1882-83. This is the most we can do at present with the funds at our disposal. But, in view of the very great importance of completing this Railway system without delay, we have urged upon the Secretary of State the desirability of endeavouring to arrange for its construction by a Company. It is especially in respect to lines of this nature that the question of the degree of aid which may be afforded by the State to private enterprise arises.

Railway communication with Assam.

105. The question of Railway communication with Assam has recently occupied the attention of the Government. At a recent meeting of the Indian Tea Association the Chairman (Mr. J. Keswick) said—"What we want for "Assam is good communications; for good communications will do more to "settle the labour question than anything else. The soil we know to be of the "richest description, and with sufficient labour there is no limit to its pro-"ductiveness."

Dacca—Mymensingh line.

106. The projected line from Naraingunge to Dacca and Mymensingh is 85 miles long. It is estimated to cost £600,000, or about £7,000 a mile, on the metre gauge. The line is now being located. It would be desirable that this line should be constructed, if only to open out the country about Mymensingh, but its main importance lies in the possibility of a further extension to Gauhati, a distance of about 100 miles from Mymensingh. This extension is being now reconnoitred. No official report on the results of the reconnaissance has as yet been received, but I am informed that the Engineer-in-Chief is of opinion that the route is impracticable, save at very inordinate expense.

Line from Daudkandhy to Comilla and Chittagong.

107. An alternative project would be to make a line through the Cachar hills to Sibsagar. This alternative is supported by many high authorities. No reconnaissance has as yet been made of this route. In the meanwhile the Bengal Government has under consideration a project to make a Railway from Daudkandhy to Comilla and Chittagong, a distance of 125 miles. It is estimated that, on the metre gauge, the construction of this line would cost £812,500, or £6,500 a mile.

River communication up the Brahmaputra.

108. In the meanwhile, as it is obvious that some long while must yet elapse before Railway communication with Assam can be established, arrangements are being made with a Company to start a daily service of fast steamers up the Brahmaputra from Dhubri. These arrangements are now almost complete.

Dibrugarh—Sadiya Line.

109. In the course of the year a concession was made to a Company to construct 76 miles of Railway in the most easterly portion of Assam, namely, from Dibrugarh to Sadiya (52 miles), with a branch to Makum (24 miles). This proposal has been for a long while under consideration, and the negotiations were already far advanced, when, on the occasion of my last Financial Statement, I alluded to the desire of Government to enlist private enterprise in aid of Railway construction in India. The concessions granted to the Company were very liberal, and are not to be taken as an indication of what the Government would be prepared to concede in other cases.

Direct connection between the Central Provinces and the East Indian Railway system.

110. Reconnaissance surveys are being made with a view to considering the possibility of making a direct connection between the Central Provinces and the East Indian Railway system. Various overtures have been received from capitalists of respectability, including some Natives of India, which may perhaps eventually lead to the construction of this line. Until, however, the reports of the Engineer Officers who are now employed in reconnoitering are received, I am unable to say any thing definite, either as to the route the line will eventually take, or as to the likelihood of any negotiations with a Company being conducted to a successful issue.

Raipore—Vizagapatam Line.

111. Simultaneously, a reconnaissance is being made of the country between Raipore and Vizagapatam, with a view to judging of the possibility of connecting these points by Railway.

Bareilly—Ranibagh Line.

112. Negotiations are in progress with a view to the construction, through private agency, of a Railway from Bareilly to Ranibagh, a distance of 66 miles. The cost of this undertaking will be about £220,000.

Baroon—Daltongunge Line.

113. A proposal has been received from a local Company to make a line from Baroon, on the river Sone, to Daltongunge. The length of this line is 56 miles, and the cost, on the metre gauge, is estimated at about £275,000, or £4,900 a mile. This project is now under the consideration of the Bengal Government. The information at present in the possession of Government is not of a nature to enable us to judge thoroughly of the advisability, or the reverse, of making the concessions which have been demanded.

Nilgiri Railway.

114. Negotiations are pending between the Madras Government and a Company with a view to the construction of a line from Metapaliyam to Coonoor, a distance of 12 miles. The cost of this line is estimated at £132,000.

Baidyanath—Deoghur Tramway.

115. A short line is to be constructed from the Baidyanath Station on the East Indian Railway, to Deogurh and Rohinee, a distance of 6 miles. A very satisfactory feature in respect to this small undertaking is that it is to be constructed without any aid from Government except the grant of the land, and that the capital required (£25,000) has been locally subscribed.

Rohtuk—Delhi Tramway.

116. There is also some prospect that a local Company will be formed in the Punjab to make a tramway from Rohtuk to Delhi, a distance of 43 miles.

Total cost of Railways in India.

117. It may be interesting that I should here state the sum of money which, up to the present time, has been laid out on Railways in India, together with the financial results which have ensued from their construction.

118. The total capital outlay on Railways in India up to the end of 1882-83[1] will be £138,937,000, *viz.*, £68,292,000 on Guaranteed lines, £31,852,000 on State lines, and £38,793,000 on the East Indian Railway.

119. The net charge to the State on account of the Guaranteed lines has been decreasing since 1872-73, in which year it reached its maximum figure (£2,054,000). In 1881-82 it is estimated that the net charge will only be £115,000. In 1882-83 it is at present estimated that the net charge will be £261,000.

120. The net charge to the State on account of State lines reached its maximum figure (£725,000) in 1879-80. In 1882-83 it is estimated at £206,000.

121. From 1879-80, when the East Indian Railway was taken over by the State, up to the end of 1882-83, it is estimated that this line will have yielded a net profit to Government of £4,133,000.

[1] Up to the end of 1880-81, the figures are Actuals; for 1881-82, the figures of the Regular, and for 1882-83, those of the Budget Estimate, have been taken.

122. If the subject be considered as a whole, it may be said that the total cost of the Railways to India from their commencement to the end of 1882-83, that is to say, the total sum by which the net receipts have fallen short of the interest paid on the Capital outlay, is estimated at £25,569,000. The maximum net charge to the State in any one year amounted to £2,163,000. This figure was reached in 1872-73. In 1877-78 the Railways for the first time yielded a net profit (£132,000). This was due to the large amount of traffic during the famine. In the following year (1878-79), when the country was suffering from the effects of the famine, the net charge was heavy (£1,350,000). If we balance the abnormal receipts of the year 1877-78 against the abnormal losses in 1878-79, it may be said that since 1872-73, the net charge to the State has been steadily diminishing, until during the current year it is estimated that a net profit of £723,000 will be realised. This result may possibly be exceptional, and it would be unsafe to rely on a continuance of the high receipts which have recently been obtained. But according to the moderate Budget Estimate of 1882-83, the net gain to the State during the coming year will be £261,000.

The net charge the State has been diminishing since 1872-73.

123. It may also be interesting that I should state the financial position of each Railway considered separately. The following tables show (1) the capital outlay on each line to the end of 1881-82; (2) the estimated net receipts during the current year; (3) the percentage return on the capital outlay.

1. Guaranteed Railways.

	Estimated capital outlay to end of 1881-82.	Net Receipts. Regular Estimate, 1881-82.	Percentage.
	£	£	
Eastern Bengal	3,555,509	300,000	8·43
Madras	11,424,764	200,000	1·75
South Indian	4,547,039	120,000	2·64
Bombay, Baroda, and Central India	8,756,881	580,000	6·62
Great Indian Peninsula	25,749,956	1,800,000	6·99
Oudh and Rohilkhund	6,321,766	195,000	3·08
Sind, Punjab, and Delhi	11,957,111	295,000	2·47

2. State Railways.

	Estimated capital outlay to end of 1881-82.	Net Receipts. Regular Estimate, 1881-82.	Percentage.
	£	£	
East Indian Railway	38,307,683	3,110,000	8·12
Rajputana } Western Rajputana	5,617,039	320,000	5·70
Neemuch } Holkar	3,423,441	60,000	1·75
Scindia	869,206	9,500	1·09
Wardha Coal	593,592	7,500	1·26
Nagpur and Chattisgurh	828,567	10,000	1·21
Rangoon and Irrawaddy	1,289,305	64,000	4·96
Dhond and Manmad	997,628	14,000	1·40
Northern Bengal	2,101,600	94,000	4·47
Tirhoot	575,285	24,000	4·17
Patna and Gya	380,014	17,000	4·47
Nalhati	33,624	100	·29
Calcutta and South-Eastern	679,486	—4,000	—·59
Cawnpore—Farakhabad	324,841	12,500	3·84
Muttra—Hattras	109,287	3,500	3·20
Ghazipur—Dildarnagar	67,853	500	·74
Muttra—Achneyra	66,890	100	·15
Indus Valley	8,028,093	115,000	1·43
Punjab Northern (Lahore to Rawalpindi, including Salt Branch)	4,534,743	21,500	·47

Conclusions to be drawn from the figures.

124. These tables enable us to arrive at the following conclusions:—

(1) In respect to the Guaranteed lines, £38,062,000 of the capital which has been laid out up to the end of 1881-82 is paying more than 4°/₀, and £34,251,000 is paying less than 4°/₀.

(2) The East Indian Railway, on which £38,308,000 has been expended, is paying about 8°/₀.

(3) In respect to the State lines, £9,963,000 of the capital laid out up to the end of 1881-82 is paying more, and £20,555,000 is paying less than 4°/₀. It is to be borne in mind that this latter figure includes £12,563,000 for the Indus Valley and Punjab Northern Lines, which were avowedly constructed for strategical purposes, that many of the lines are scarcely finished, and that others have only very recently been opened to traffic.

VIII.—Supply of Stores to Government.

Supply of Stores to Government.

Objects of the policy of purchasing stores locally.

125. In the last Financial Statement (para. 105) I alluded to the desirability of substituting articles of local manufacture, when possible, for such articles as the Government has been in the habit of importing from Europe. The objects of this policy are twofold. In the first place, to diminish the Home charges. In the second place, to encourage by all legitimate means the establishment of new industries in India. In respect to this latter question the Famine Commissioners observe (Report, Part II, Chap. VI) that—

"At the root of much of the poverty of the people of India, and of the risks to which "they are exposed in seasons of scarcity, lies the unfortunate circumstance that agriculture "forms almost the sole occupation of the mass of the population, and that no remedy for "present evils can be complete which does not include the introduction of a diversity of "occupations, through which the surplus population may be drawn from agricultural pursuits "and led to find the means of subsistence in manufactures or some such employments."

* * * * * * * *

"So far as the products of any industries established in India can be economically used by "Government, they might properly be preferred to articles exported from Europe, and generally "the local markets should be resorted to for all requisite supplies they can afford. We are "aware that steps have been taken, within the last few years, to enforce this principle, but more "can certainly be done, and greater attention may properly be paid to the subject."

Limits to influence of Government.

126. It would be easy to exaggerate the extent to which any Government action can exercise an influence upon the important economic question to which the Famine Commissioners allude. This was pointed out by the Commissioners in their Report. At the same time Government can do something in the proposed direction, and what it can do, it ought to do and is desirous to do.

General orders on the subject have been overlooked.

127. General orders have on previous occasions been issued to the effect that, wherever feasible, stores of Indian origin or manufacture should be substituted for imported goods. But the tendency of general orders is to be overlooked. When, therefore, a general order was issued last June prescribing that for the future every effort should be made to supply the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture, it was deemed necessary, in order to ensure attention to the order, to follow it up by a specific prohibition in every case, in which this could reasonably be done, of the importation of stores. The prohibition could not, of course, be made absolute. It was necessarily limited to cases where the articles required could be obtained in quantities sufficient for requirements at prices not higher than, and of a quality not appreciably inferior to, the prices and quality of the imported goods for which they were to be substituted. Also, where an Indian-made article different from the imported article, but equally serviceable, was obtainable, orders were given that the former was to be preferred. Since last June the Financial Department has been actively employed in watching the operation of the orders given by the Government, and seeing that they are rigorously adhered to. The Military and Public Works Departments, which are the two largest consumers of stores, gave their adhesion to the policy under discussion, and have co-operated in carrying it into execution. The Local Governments and Administrations have also lent valuable assistance by insisting on a careful observance of the orders by the

chiefs of the departments subordinate to them. I take this opportunity of expressing a hope that the various Departments concerned, as well as the Local Governments and Administrations, will continue to watch this subject carefully. Without their cordial co-operation and assistance it will be almost impossible to give effect to the policy of the Government. General orders, as I have already said, are of little avail. The question is essentially one of detail, and unless each indent on England be carefully examined in detail, with a view to the exclusion of such articles as can be obtained locally, no considerable advance in the desired direction will be made.

Results attained up to present time.

128. It was considered that the most efficient and speedy way of ensuring the practical execution of the orders was to call for statements of the stores received by Departments from England during the two previous years, and to specify distinctly the stores entered in the lists which were not in future to be obtained elsewhere than in India. This has been done with every list of stores which has been received, and a similar process has been gone through with every current indent for stores received in the Financial Department. The work has been very laborious, and much credit is due to Mr. O'Conor, the Assistant Secretary in the Financial Department, for the manner in which it has been executed. The result so far is, briefly, that in the Civil Departments, stores, which had hitherto been imported to the annual value of about £80,000, will in future be obtained in India of Indian manufacture. The largest values are represented by cotton and woollen goods, but the list includes a great variety of other articles; for instance, agricultural and other implements, building materials, such as cement and fire bricks, chemicals, drugs and medicines, earthenware, glass-ware, hardware, iron-ware in great detail, leather, liquors, oils, paints, soap, paper and stationery, printing materials, rope and twine, silk goods, scientific instruments, &c. This list indicates the great capacity of India as a manufacturing country. Capital and acquired skill are necessary for the full development of this capacity, and it is hoped that this will be forthcoming if the prospect is held out of a continuous demand on the part of the State for all the articles which it requires. The Government has, accordingly, offered contracts for terms of years to anybody able to supply articles not now made in the country of sufficiently good quality and at reasonable prices. In some cases such offers have elicited answers which are encouraging. In others no reply has been made to the offers of the Government.

Civil Departments.

Capacity of India as a manufacturing country.

Military Department.

129. In addition to the total of £80,000 mentioned above, the Military Department has already substituted Indian goods to the value of £166,700 for articles hitherto imported; among the chief items being beer and woollen goods (blankets). Arrangements have also been made to manufacture in India, through the agency of private enterprise, a portion of the boots required for the Army, and it is hoped that eventually India will be able to supply the whole demand. The change is still in active progress in the Military Department, and in the course of another year or two it is hoped that the total amount of stores purchased in India will be increased.

Public Works Department.

130. The Public Works Department has not as yet been able to do much in the same direction. The requirements of that Department mainly consist of girders, rails, and other articles made of wrought iron. Unfortunately India cannot yet manufacture wrought iron or steel, although it is hoped that before long a commencement will be made. Great facilities exist for the manufacture of these articles in more than one province, and only wait for efficient private enterprise to take them up.

Total reduction of European stores up to present time.

131. A reduction of about £250,000 out of the whole value of the Government stores imported into India is not much, but it is a good beginning. With the development of the woollen industry which has been started under favorable conditions at Cawnpore and Lahore, paper-making, leather manufacture, and brewing, all of which are now thriving, there is good reason to hope that eventually a material impression will be made on the totals of the imports on account of the State.

Result as shown by comparison of total imports.

132. Sufficient time has not yet elapsed for the effect of the orders which were recently issued to be seen on a general review of the imports. Indents which had been sent to England in 1880 or before, are now being complied with; reserve stores must be exhausted, and time must be given to local manufacturers

to complete their arrangements to make and deliver goods. I give, however, the following figures, in order to show the facts of the case as they now stand.

133. The total value of the stores imported on behalf of Government in 1879-80 was £1,424,000. In 1880-81 it was £2,808,000. The increase in 1880-81 over 1879-80 is to a great extent apparent and not real, owing to the classification of stores for the East Indian Railway, after it became the property of the State, as Government stores, whereas formerly they were classed in the trade accounts under general trade. A great quantity of material was also imported for the Frontier and other State lines of Railway. The increase was, in fact, almost entirely under this head. In the ten months of the current year, for which we have returns, the value of the imports has amounted to £1,806,000 as against £2,349,000 in 1880-81 and £1,070,000 in 1879-80. Of this sum of £1,806,000, £1,014,000 was for "Railway Plant and Rolling-stock," which cannot be obtained in India, as against £1,322,000 in 1880-81 and £322,000 in 1879-80 under the same head. Excluding this item, the figures for the three years would stand thus:—

	£
1879-80	748,000
1880-81	1,027,000
1881-82	792,000

The value of imports, other than Railway material, during the first ten months of 1881-82 is, therefore, £235,000 less than during the corresponding period of 1880-81, and £44,000 more than during the corresponding period of 1879-80. Little, however, is to be learnt by comparisons of this sort. The only way to watch the development of the policy is to compare the total quantities of any particular article supplied to the State, and note the proportion in which those quantities have been obtained locally or imported from Europe.

Jail manufactures.

134. In connection with the subject now under discussion I may mention that the question of jail manufactures is at present under the consideration of Government. A circular has been addressed to Local Governments with a view to ascertaining the precise nature of the articles which are sold either to the public or to Government, and, more especially, the system which is adopted in calculating the selling price of those articles. There can be little doubt that, in some instances at all events, articles manufactured at jails are sold at prices which preclude the possibility of fair competition. Moreover, it must in some places happen that one large jail can supply articles sufficient to meet the whole local demand, so that, irrespective of price, local enterprise is in danger of being crushed out. If the question be considered from the purely financial and economic point of view, it may, I think, be held that any diminution of the charge for jails thrown on Government is dearly bought at the expense of checking the growth of Native industries. The question, however, is not purely financial and economic. Behind it lies the far more difficult question of how prisoners can best be employed. I am not at present in a position to state the nature of the decisions at which the Government will ultimately arrive. All I can now say is that we recognise the importance of this difficult question, and that it will receive careful consideration.

IX.—The Opium Question.

The Opium Question from an economic point of view.

135. The main financial and political feature of the year which is about to close, is that, whereas at its commencement we were at war, or at all events were still burthened with a heavy War Expenditure, we are now at peace. With the advent of peace the Government has been able to turn its attention to questions of domestic policy. We have, during the course of the summer, passed under review the several branches of the Indian fiscal system, and I am now in a position to announce the decisions at which we have arrived in respect to several important points connected with that system. The first question to which I propose to allude is Opium.

136. It has been often stated that the Revenue which India derives from Opium is precarious. It will be desirable to examine to what extent this description is correct. *Extent to which the Opium Revenue is precarious discussed.*

137. The general belief that the Opium Revenue is precarious, appears, to a great extent, to be based upon the violent fluctuations which in past years have taken place in the prices realised for Bengal Opium at the Calcutta sales. Sir John Strachey, in his recent work on the Finances of India (Chap. XIV), has shown that the facts of the case do not altogether warrant any such inference. The fluctuations of price in past years were to a great extent due to the fact that great variations took place in the number of chests of Opium offered annually for sale.

138. Nevertheless, the Opium Revenue is exposed to some dangers of an exceptional nature. Moreover, those dangers are somewhat more prominent at present than they have been in past years. *Dangers to which it is exposed.*

139. The policy of the Government for the last two years has been to offer 56,400 chests of Bengal Opium for sale annually. The Opium crop is precarious. To ensure a continuous supply of 56,400 chests a year, it is necessary to maintain a reserve, in order that the surplus of good years may be used to supply the deficiencies in bad years. The average annual production of "provision" Opium,—*i.e.*, Opium for sale by public auction, which is mostly exported to China,*—for the last twenty years, has been 50,154 chests. The crops of the years 1875-76 and 1876-77 were exceptionally good, producing respectively 68,051 and 67,167 chests of provision Opium. The result was that a strong reserve was constituted. It has, therefore, been possible for the last four years to offer a large number of chests for sale.† But in order to effect this object, it has been necessary to draw on the reserve, which, in consequence, has been steadily diminishing, as the following figures will show:— *The crop is precarious.*

* In addition to the quantity exported, about 4,000 chests of Bengal Opium are consumed in India. This is termed "Abkari" Opium.

	Chests.
† 1878-79	55,500
1879-80	59,100
1880-81	56,400
1881-82	56,400
Average ...	56,850

	Chests in reserve.
1878	48,482
1879	31,622
1880	25,183
1881	21,752
Estimate for December 31st, 1882	15,084

140. This process of depletion cannot continue indefinitely. An exceptionally good crop may, indeed, again replenish the reserve. But we cannot rely on a fortuitous circumstance of this sort. An average crop, or, at all events, a succession of average crops, will oblige us to resort to one of two alternatives. We shall be forced either to increase the production, or to diminish the amount offered for sale. *Depletion of reserve.*

141. The reports from the local authorities generally point to the conclusion that any considerable extension of cultivation, either in the Behar or the Benares Agency, is not to be anticipated. In order to maintain the existing cultivation it has recently become necessary to raise the price paid to the cultivators for crude Opium from Rs. 4-8 to Rs. 5 a seer. The increased cost of production resulting from this enhancement of price is estimated at £215,000. *Difficulty of extending cultivation.*

142. Whether, in the event of its being necessary to diminish the quantity of Opium offered annually for sale, we may expect to be recouped any loss of Revenue by increased prices, depends largely upon the competition of the Persian and the indigenous Chinese drugs. *Question of enhancement of price discussed.*

143. The quantity of Opium exported from Persia has increased during the last 10 years from 870 to 7,700 chests. It is believed that the cultivation of the poppy in Persia has not as yet reached its natural limits. The quality of Persian Opium is being gradually improved. Still, the evidence afforded by the Chinese Consular reports tends generally to show that Indian Opium is preferred to Persian by those who can afford to pay for the former of the two drugs. On the whole it may be said that the competition of Persian Opium constitutes a danger to the Indian Revenue, but that the danger is not at present very serious. *Competition of Persian Opium.*

Competition of Chinese Opium.

144. Turning to the question of the competition to be apprehended from the indigenous Chinese drug, a careful perusal of the Consular reports enables us to arrive at the following conclusions :—

(1) The production of Opium in China has greatly increased of late years and is still increasing. There is no reason to suppose that it has as yet nearly reached its natural limit. Consequent on the increased production and on the greater cheapness of the Chinese drug, there is a danger that amongst the poorer classes of the population, at all events, the Indian drug will be displaced by the Chinese.

(2) Up to the present time the Indian drug has been able to hold its own amongst the wealthy classes by reason of its superior quality. The quality of some of the Chinese drugs is improving, but even the best are still inferior to Indian Opium.

Summary of conclusions on a review of the economic aspects of the question.

145. To sum up this brief review of the economic aspects of the question, the facts which I have so far elicited,—that is to say, the necessity of raising the price paid for crude Opium, the difficulty of extending the area under cultivation in India, the necessity which may be forced on us of reducing the quantity of Bengal Opium annually offered for sale, and the increase in the production and the improvement in the quality of the Persian and Chinese drugs,—all point to one conclusion, namely, that it is by no means improbable that the Opium Revenue may undergo some diminution. Although the amount of Revenue derived during the last four years has been very large, it would be unwise to count upon its continuance at so high a figure. There has quite recently been a sharp fall in the price realised for Bengal Opium at the Calcutta sales, and the Malwa trade has for some while been very stagnant. To this extent, therefore, the Opium Revenue may be said to be precarious.

Consideration of the question from the moral point of view.

146. I have so far dealt with questions of fact. I now come to a much more difficult branch of the question. I must now leave the domain of fact and approach that of sentiment and morality, which opens a wide field for difference of opinion.

The problem is eminently a practical one.

147. A great deal has, from time to time, been written as to the effects of Opium, both on the individual and on the Chinese nation. I do not think that anything is to be gained by discussing this subject at any length. That Opium when used in moderation for medicinal purposes is beneficial; that in China it is very often used to excess; that when used to excess its effect is baneful; and that it would be better for the Chinese if they smoked less Opium,—are truisms which may be generally accepted.

The common-places on the subject may, to some extent at all events, be admitted by all parties. Even if it be conceded to the Anti-Opium Society that the effects of the drug are to the full as baneful as they allege, we should, whether from the Chinese or the Indian point of view, be no nearer than at present to the solution of the problem which we have in hand. It is useless to discuss what ideal condition of things would commend itself either to Chinese or to Indian statesmen. The problem we have to treat is eminently a practical one.

Direct connection of Government with the trade.

148. I pass on, therefore, to the consideration of the two points as to which the position of the Government of India has been especially attacked.

149. The first of these is the direct connection with the trade. It may be readily admitted that the Government of India being, as regards Bengal, manufacturers and dealers in the drug, are placed in a somewhat invidious and false position. But when we are invited to discontinue the present connection with the trade, we naturally ask, what is the precise nature of the alternative policy which is to be adopted? Does that policy merely involve the cessation of the connection between the Government of India and the Opium trade in Bengal? Or does it aim at a total suppression of the Opium trade between India and China? I think it may be inferred that the direct connection is merely regarded as a specially objectionable incident, and that the ultimate aim of the policy advocated by those who are opposed to the existing system under which the Revenue is raised in Bengal, is to prohibit the trade altogether.

150. In point of fact, in order to be consistent, those who object to the existing order of things in respect to Opium must of necessity go further than merely condemning the direct connection between Government and the trade. The avowed object of their policy is to stop the alleged demoralisation consequent on the extensive use of Opium in China. No one can for one moment pretend that the mere cessation of the direct connection between the Indian Government and the manufacture of Opium would of itself in any way tend to bring about this result.

A consistent Anti-Opium policy must aim at a total suppression of the trade.

151. The economic objections to the manner in which the Opium Revenue is raised, whether in Bengal or Bombay, may be admitted to be considerable. In the former case the Government itself engages in private trade,—a course which is open to obvious objections. In the second case, a very heavy export duty is imposed. In both cases the course adopted interferes with and restricts the free production of and trade in Opium. It cannot be doubted that it would be profitable to any private trader to pay for crude Opium a much higher sum than is now paid by the Government to the cultivators of Bengal. If, therefore,—supposing such a thing to be possible,—no restriction were placed upon the cultivation of the poppy, and if at the same time the export duty were taken off, it is certain that an immense stimulus would be given to the production of Opium, and that China would be flooded with the Indian drug. Thus, in direct proportion to the removal of the economic objections, the moral objections would be intensified in degree. So long, therefore, as the plea of the Anti-Opium Society is confined to the contention that the Indian Government should cease its direct connection with the Opium trade, it may be said, with perfect truth, that their policy is based purely on theory. Not only can it effect no practical good, but it almost certainly would do a great deal of harm. It would increase the consumption of Opium in China. It would, by cheapening the price of the Indian drug, cause the poorer classes of Chinamen, who now smoke native Opium, to substitute Indian Opium in its place. It would, moreover, encourage the use of Opium amongst the native population of India, some of whom, notably the Sikhs, are already addicted to the practice; and it would result in a diminution of the food-supply of India by reason of the cultivation of the poppy over tracts where cereals are now grown. If, therefore, the policy is to be not merely theoretical, but is to be productive of some practical good, it must aim, not only at the disconnection of the Indian Government with the manufacture and sale of Opium, but at the total suppression of the cultivation of the poppy. I shall presently (paras. 174—179) revert more particularly to the financial aspects of this question.

Economic objections to the present system.

152. As to whether it be more immoral for the Government to be directly connected with the manufacture and sale of Opium, than merely to derive a Revenue from the manufacture and sale of the drug by others, that is a point on which, without doubt, much difference of opinion may exist. I do not think that any useful object would be gained by a discussion of this point, or of the cognate question of whether, in Mr. Fawcett's words, there is "much "difference between raising Revenue from Opium and raising 26 millions as we "did in this country (England) to a great extent out of the intemperance, im-"providence, and vice of the people."

Morality of the direct connection.

153. I turn to the second point, in respect to which the position of the Government of India has been especially attacked—namely, the policy pursued towards the Chinese Government in relation to the Opium trade.

Relations with China.

154. It has been stated that the treaty under which Opium is admitted into China was extorted from the Chinese Government; that the Chinese Government is now forced to admit Opium; and that it is both able and willing to put a stop to the consumption of Opium in China, if the foreign import trade were stopped.

155. These are grave accusations. I think, however, that I can show that it is wholly incorrect to say that the article in the Treaty of Tientsin, which provided for the admission of Opium, was extorted from the Chinese Government; that Indian Opium is in no way forced upon China, but that on the contrary, the Chinese Government derives a large Revenue from the import trade, which it is very unwilling to sacrifice; that the statement that the Chinese Government is willing to put down the use of Opium must be received with great qualifications; and that irresistible evidence is forthcoming to show that it is not able to stop it, even if its willingness to do so be freely admitted.

Erroneous statements on this subject.

The Chinese were not forced to admit Opium when the Treaty of Tientsin was signed.

156. I need not go into the history of the various wars which have from time to time been waged with China, or examine whether the policy of those wars was justifiable or the reverse. It may be very true that the Chinese were with difficulty got to assent to the terms of the Treaty of Tientsin. There is nothing very remarkable in the fact that at the close of a war the vanquished party should accept, with great reluctance, the terms on which the victors insist. But as regards the particular point which we are now discussing, namely, the admission of Opium into China, we have excellent evidence to show that it is wholly incorrect to say that this provision of the Treaty was extorted from the Chinese. Mr. Lay, who was Chinese Secretary to Lord Elgin's Mission, and who personally conducted the Tariff negotiations, has specifically stated that "the Chinese Government admitted Opium as a legal "article of import, not under constraint, but of their own free will deliberately." Mr. Laurence Oliphant, who was Secretary to the Mission, has confirmed Mr. Lay's statement, and has added that he informed the Chinese Commissioner that he had "received instructions from Lord Elgin not to insist on the "insertion of the drug in the Tariff, should the Chinese Government wish to "omit it. This he (the Chinese Commissioner) declined to do. I then proposed "that the duty should be increased beyond the figure suggested in the Tariff; "but to this he objected, on the ground that it would increase the inducements "to smuggling." Mr. Lay's and Mr. Oliphant's statements appeared in the *Times* of October 22nd and October 25th, 1880. Their evidence, I venture to think, is a conclusive answer to the charge that the clause of the Tientsin Treaty, under which Opium is admitted into China, was extorted from the Chinese.

Neither are they forced to admit it now.

157. No less conclusive is the evidence that the foreign drug is not now forced on the Chinese Government, but that, on the contrary, it would view with dislike the cessation of a trade from which it derives a large Revenue. The account which Sir Thomas Wade gives of a conversation he recently held with the Chinese Ministers affords remarkable testimony on this point. In a telegram to Lord Granville of February 7th, 1881, he says: "I went to the "Yamên on the 16th to speak of various matters. Four Ministers received "me. Adverting to Opium, I observed that the authorities in some places were "taxing Opium, native and foreign; in others, were trying to increase the sale "and consumption of both. Without at all denying the right of the Chinese "Government to do as it chose, I should wish to know which course the Go-"vernment approved. They said the question was embarrassing. The Chinese "Government would be glad to stop opium-smoking altogether, but the habit "was too confirmed to be stopped by official intervention. No idea of abolish-"ing the trade at present was in the mind of the Government. Alluding to "the desire of well-disposed people at home to see England withdraw from "the trade, I asked if it would be of any use to diminish yearly the ex-"ports from India. The Indian Government might be thus enabled to pro-"vide otherwise for loss of income. They said, so long as the habit exists, "Opium will be procured, either from India or elsewhere. Any serious attempt "to check the evil must originate with the people themselves. The measure "I suggest would affect Chinese Revenue, but would not reach the root of the "mischief."

The Chinese Government is unable to stop the use of Opium.

158. I turn now to the question of whether the Chinese Government is both able and willing to stop the use of Opium.

159. Numerous edicts, couched in the most peremptory terms, have been from time to time issued to prohibit the use of Opium and the cultivation of the poppy. In issuing these decrees, the Chinese Government may be credited with a certain amount of sincerity. Without doubt, the Emperor of China, his Ministers, and the most enlightened portion of the population of China, deplore the extensive use of Opium. If they could afford the loss of Imperial Revenue consequent on the importation of foreign Opium,—if they could exercise any real control over the numberless corrupt officials who earn a livelihood from the use of the native drug,—if they thought it were possible to deal with a great social evil of this sort by legislation, and to coerce a large part of the population of a vast empire into a groove contrary to their inveterate habits and the current of their every-day life,—it is not improbable that they would gladly see the use of Opium abandoned. But, whatever be the views which the Chinese Ministers

entertain on this question in the abstract, nothing is more certain than that they, equally with the Indian Government, would be embarrassed by the loss of Revenue which would be caused either by a cessation of the foreign trade in Opium, or by the suppression of the manufacture and sale of the drug in China; that, save on rare occasions, when some specially energetic official may have produced a temporary effect, they have up to the present time never earnestly endeavoured to check the use of the drug; and that they recognise, both by word and deed, their complete inability to do so. A mass of evidence from the Consular reports might be adduced in support of these conclusions.

Practicability of closing the direct connection with the trade.

160. I now proceed to deal with the final branch of the subject, namely, the practicability of adopting any measures which shall render the connection of the Government of India with the Opium trade in Bengal less direct.

Opinions on the occasion of the former discussions.

161. This subject has been already frequently under the consideration of the Government of India. It was fully discussed in 1858, and again in 1864, when Sir Charles Trevelyan recorded his opinion in favor of a change of system. "The Opium monopoly," he said, "forms no exception to the general "category of Government monopolies. It will be found, when the trial is "made, that its abolition will be attended with the same good effects as the "throwing open of the India and China trade and the abolition of the Bengal "salt monopoly." In other words, Sir Charles Trevelyan looked at the question from a purely economic point of view. He did not in any way contemplate interfering with the cultivation of the poppy. On the contrary the object of his policy was evidently to extend it. It was again considered in 1868, at the instance of Sir William Muir. On the occasion of each discussion the balance of opinion was strongly in favour of the continuance of the monopoly system.

Doubts as to true nature of policy proposed.

162. In attempting to deal with this question, we are at the outset met by the difficulty to which I have already alluded. Is the final object of the policy, which we occasionally are invited to adopt, to be the severance of the direct connection between the Government of India and the Opium trade, and the substitution of private enterprise in the place of the Government monopoly? Or are we to aim at the total suppression of the cultivation of the poppy and of the Opium trade, in so far, at all events, as British India is concerned? It is absolutely necessary to have a clear idea as to which of these two alternative policies is to guide the action of Government. It is difficult, if not impossible, to effect any compromise between them.

Discussion of the question on the assumption that the aim of the policy is total suppression in British India.

163. For the reasons which I have already given, I think it may be assumed that the ultimate aim of a consistent Anti-Opium policy must be to suppress the manufacture and sale of Opium altogether, or, at all events, to limit it to the Native States of India. I proceed, therefore, in the first instance, to discuss the question of abolishing the monopoly on the hypothesis that we are to aim at a total suppression of the trade in so far as Bengal is concerned.

164. It has been alleged that the careful development of the resources of India, combined with economy in expenditure, would provide for any gradual loss of money which the abandonment of the Opium Revenue in Bengal might entail.

Bengal net Revenue.

165. The average net Revenue derived from the sale of Bengal Opium during the last ten years is £4,358,000. During the last three years the average Revenue has been £5,450,000. In dealing with a fluctuating Revenue of this sort it is difficult to speak with great accuracy, but I shall perhaps be not very far from the mark if I assume that the total abandonment of the Revenue derived from Opium in Bengal would cost about £5,000,000.[1]

Stimulus to Malwa trade.

166. This, however, does not represent the whole of the case. On the one hand the cessation of the poppy cultivation in Bengal would probably give a stimulus to the Malwa trade. Malwa Opium, I need hardly say, is manufactured wholly in the Native States of India. We cannot interfere with the growth

[1] I ought to explain that the receipts under the head of *Opium* include (1) the money realised at the Calcutta sales; (2) the receipts from the Malwa pass duty; (3) that part of the sale proceeds of Opium, sold in the Excise Department, which is taken as representing cost price. About one-third of the sale proceeds are credited under *Opium*, and about two-thirds under *Excise*. The average net Provincial receipts for the last ten years on account of the sale of Bengal Opium, which have appeared under *Excise*, amount to £381,000. It is impossible to say how far these receipts would be affected if the monopoly were abolished. Probably Malwa would, to a certain extent, take the place of the Bengal drug; but if this were the case, the Imperial Government would lose the amount of the pass-duty upon the number of chests consumed locally. All that can be said on this subject is that some loss would certainly be incurred, both by the Imperial and Provincial Governments, over and above the £5,000,000 mentioned above.

of the poppy in those States, neither could we prevent Opium being exported from them without maintaining a costly preventive line, the establishment of which would be open to great and obvious objections. It is quite impossible to frame any estimate of the degree to which we should recoup any loss of Revenue by increased receipts on account of export duty; but it may be predicted with certainty that the total loss would not nearly be recouped.

167. On the other hand, whilst the operation of the causes which would tend to mitigate the loss of Revenue are uncertain, the same cannot be said of those which would tend in an opposite direction.

Aggravation of Exchange difficulty.

168. In the first place, the diminution of the export trade from India to China would aggravate the exchange difficulty. It is almost needless to observe that one of the elements which regulates exchange between England and India is the balance of trade between the two countries. The China trade, however, exercises a very important influence on exchange. England owes China a large sum of money annually, which represents the excess of imports from China over exports from the United Kingdom. China, on the other hand, owes India a large sum annually, mainly for Opium.* This debt is, in a great measure, paid by transferring to India a portion of England's debt to China. If, therefore, the export trade from India to China were diminished by, say, £4,000,000 a year,[1] it is clear that a very depreciatory influence would be exercised on exchange between India and England. It is impossible to estimate the loss which would thereby be caused to the Indian Treasury, but it cannot be doubted that it would be considerable.

* In the last year (1880-81), for which the returns are complete, the balance of trade in favor of India was £11,282,555.

Necessity of providing for present staff.

169. In the second place, provision would have to be made for the present staff employed under the Bengal monopoly system, either by pensions, gratuities, or the bestowal of other places under Government. This would probably result in a heavy charge being thrown on the Government for some years.

170. For the sake of argument, however, I leave out of account these important but uncertain factors. I assume that the loss to the Indian Government would, as stated above, be £5,000,000.

The total loss of Revenue in Bengal could not be occupied.

171. It cannot be too clearly understood that neither by any means tending to develop the resources of the country, nor by any increase of taxation which is practically within the range of possibility, nor by any reduction of expenditure, could the Government of India in any adequate way at present hope to recoup the loss which would accrue from the suppression of the poppy cultivation in Bengal.

The sacrifice of the Bengal Opium Revenue would render India insolvent.

172. As regards the development of which the resources of the country are capable, it is to be observed that a great deal has been done in the last thirty years. Yet it may safely be stated that those resources are as yet only half developed. Hopes are now entertained that a stimulus may be given to the rapid construction of railways through the agency of private enterprise; but it is evident that, however successful this policy may eventually prove to be, some years must elapse before its full effect can be produced. Again, it is a notorious fact that any aggregate increase of taxation is open to the strongest economical and political objections; whilst, in respect to some branches of the fiscal system, a reduction of taxation is very necessary. As regards any economy which may be effected in expenditure, it is to be observed, in respect to the civil branches of the service, that, even if the most radical reforms which have from time to time been suggested, were carried into effect, any economies in this direction could bear but a slight proportion to the Revenue which would have to be abandoned if the poppy cultivation in Bengal were altogether suppressed, whilst, on the other hand, it is certain that, as civilisation advances, new wants will be developed, which will involve an increase of civil expenditure. As regards military expenditure, proposals have already been made to the Secretary of State which, if they receive the sanction of Her Majesty's Government, will result in considerable economy. No economies in the military branches of the service could, however, be effected, which would in any adequate manner balance the total loss of the Bengal Opium Revenue, without incurring political dangers of the most serious description. It is the duty of the Government of India to speak very plainly on this

[1] This is allowing £1,000,000, by comparison with the estimate of £5,000,000, for increase in the Malwa trade.

subject. The difficulties of this problem have to be fairly faced. The hard facts of the case, whether from the Chinese or the Indian point of view, have to be borne in mind. Those facts can neither be altered, nor can their significance be attenuated, by any enunciation of abstract principles. It is, therefore, essential that all who are interested in the question should have clearly before their eyes the opinion of those who for the time being are responsible for the conduct of the Indian finances. That opinion, as I venture to formulate it, is that the Government of India is at present quite unable to devise any means by which the loss of Revenue consequent on the suppression of the poppy cultivation in Bengal could be recouped, and that, until such means be devised, the loss of the Bengal Opium Revenue would result in the normal annual expenditure of the Government being greater than its receipts; that is to say, that India would be insolvent. I wish to state this in language which admits of no misapprehension, in order that those who may have to deal with this matter should do so with a perfect knowledge of the facts of the case, and after due warning that any present attempt to abandon the Opium Revenue, whilst conferring a very doubtful benefit on the population of China, would do incalculable harm to the 250 millions of people over whom we rule in India.

And unjust to the people of India.

173. From the language which is occasionally used on this subject in England, I am led to infer that many influential persons, animated by a laudable zeal to benefit the population of China, are perhaps somewhat forgetful of the duty we owe to the population of India. It has been calculated that the average income per head of population in India is not more than Rs. 27 a year; and, although I am not prepared to pledge myself to the absolute accuracy of a calculation of this sort, it is sufficiently accurate to justify the conclusion that the tax-paying community is exceedingly poor. To derive any very large increase of Revenue from so poor a population as this is obviously impossible, and if it were possible, would be unjustifiable. Apart from the practical issues involved, there are, indeed, two aspects of the question from the point of view of public morality. If, on the one hand, it be urged that it is immoral to obtain a Revenue from the use of Opium amongst a section of the Chinese community, on the other hand it may be replied that to tax the poorest classes in India in order to benefit China, would be a cruel injustice, and it is to be remembered that no large increase of Revenue in India is possible unless by means of a tax which will affect those classes. To tax India in order to provide a cure,—which would almost certainly be ineffectual,—to the vices of the Chinese, would be wholly unjustifiable.

Probable loss involved in substituting private enterprise for the present Government monopoly.

174. I turn now to the consideration of the question on the supposition that the ultimate aim of the policy is not the total suppression of the poppy cultivation in Bengal, but merely the severance of the direct connection between the Government and the Opium trade, and the substitution of private enterprise for the Government monopoly.

175. The actual cost of a chest of Bengal Opium, including interest on the capital employed and all indirect charges, is Rs. 421.[1] The average price realised at the Calcutta sales for the last ten years is Rs. 1,280 per chest. The average profit, therefore, realised on a chest of Bengal Opium may be taken at Rs. 859.

Rate of export duty.

176. The next point to be decided is the export duty which a chest of Bengal Opium would stand in the event of this method of deriving Revenue being substituted for the Government monopoly. It is certain that, in order to arrive at a correct conclusion on this point, we must leave a large margin of profit to the exporter. The trade would be very speculative. The risks being great, no one would embark in the trade unless a large margin of profit were left. Moreover, it is probable that a private individual would have both to give more liberal advances to the cultivators, and to pay a higher price for crude Opium, than is paid by Government. The local officers, who have from time to time been consulted, are unanimous in thinking that the security afforded by dealing with Government is an important element in deciding the cultivators to grow the poppy.

[1] I take the average cost of production of Behar and Benares Opium.

No private individuals could offer so good a security. Again, it is quite impossible to foresee the consequences on the China market of the withdrawal of the Government from the trade. Bengal Opium holds its own by reason of its high quality. The Government mark is regarded as a sufficient proof of the purity of the drug. It is almost certain, therefore, that if the manufacture were in the hands of private individuals, the price of Bengal Opium in China would fall. Under these circumstances, I think it is taking an optimist view to suppose that Bengal Opium would stand an export duty of Rs. 600 a chest.*

* The export duty on Malwa Opium is at present Rs. 700 a chest; but it is to be borne in mind that, although the weight of a chest of Malwa and of a chest of Bengal Opium is equal, namely, 140 lbs avoirdupois, or a Chinese *picul* (133⅓ lbs.) *plus* 5 per cent., which is appropriated by the middlemen in the trades as perquisites, the consistence of the different classes of Opium is different. Malwa Opium contains generally from 90 to 95 per cent. of fine Opium; that is to say, that at the lower of these two consistences, it contains 126·128 lbs. avoirdupois of pure Opium. A chest of Behar Opium is of 75° consistence; that is to say, it contains 105·107 lbs. of pure Opium. A chest of Benares Opium is of 70° consistence; that is to say, it contains 98·1 lbs. of pure Opium. A duty, therefore, of Rs. 700 on Malwa Opium is analogous to a duty of Rs. 583 a chest on Behar Opium, or of Rs. 544 a chest on Benares Opium.

Loss roughly estimated at £2,128,000.

177. The average number of chests of Bengal Opium sold in the last ten years (1871-72 to 1880-81) was 49,337. It is very difficult to say what number of chests would be exported if the Government abandoned the monopoly. On the whole, however, I do not think that with a duty of Rs. 600 we ought to reckon on an export of more than 45,000 chests a year. I put forward this estimate under great reserve, for, in dealing with a subject of this sort, any estimate that can be framed must be little more than a conjecture. A duty of Rs. 600 on 45,000 chests would give £2,700,000 a year. The net Revenue derived from Bengal Opium may be taken at about £5,000,000. This figure, however, includes the receipts from the Excise Department on account of Abkari Opium. The average receipts on this account for the last ten years amount to £172,000. The receipts from the Calcutta sales may, therefore, be taken at £5,000,000—£172,000† =£4,828,000. The difference between this figure and £2,700,000, *viz.*, £2,128,000, represents the probable loss which would be incurred from the abolition of the Government monopoly.

† As the Akbari Opium is sold at cost price to the Excise Department, these £172,000 may be entirely left out of the calculation. On the one hand, the Imperial Government would not have to spend this sum of money: on the other hand, it would not receive it. It is, however, to be borne in mind that in addition to the loss of £2,128,000 to the Imperial Government, the Provincial Governments would certainly lose some portion of their Excise Revenue (average £381,000) by the abolition of the monopoly.

Maintenance of a Preventive Establishment.

178. This calculation, however, does not represent the whole of the case. It is certain that, if the change of system under discussion were carried into effect, a large preventive establishment would have to be maintained, and that, even with such an establishment, it would be well nigh impossible to prevent smuggling.

Withdrawal from monopoly would stimulate consumption in China.

179. These considerations lead irresistibly to the conclusion that there is only one way by which the system of levying an export duty might possibly be substituted for the Government monopoly without a financial loss which it would be impossible for the Government of India to afford. As the profit to be derived on each chest of Opium would be considerably diminished, it would be necessary, in order to recoup the loss, that the number of chests produced should be largely increased; and without doubt, if the export duty were very low, production would considerably increase. In other words, the Government of India, by withdrawing from the trade, would probably intensify the evils which the Society for the Suppression of the Opium Trade so much deplore. The Chinese market would be glutted with Indian Opium at a relatively cheap price.

180. I venture to think that this is a conclusive argument against any change of system. We are in this dilemma, that if the average production of Opium fell off, a loss of Revenue would be involved, which it is out of the question that the Government should incur; and, on the other hand, if the hazardous experiment which we are invited to try should succeed, the results would be, not only to increase the amount of opium-smoking amongst the Chinese, but to run a great risk that its use in India would be much extended.

The Government is opposed to withdrawal.

181. For these reasons the Government of India deprecates any attempt to withdraw from the monopoly. The system at present works well. It cannot be too clearly understood that any change whatsoever would involve a great risk to the Indian Revenue, whilst it would almost certainly not contribute to the objects which the Society for the Suppression of the Opium Trade have in

view. In fact, the greater the degree of success which attends the experiment, the less will the objects which the Society have in view be attained.

It is just possible that at some future time the Government may be able to deal with the question.

182. Although, however, the actual financial situation of India precludes for the present any attempt to tamper with the Opium Revenue, it does not necessarily follow that this state of things should always prevail. Reform in other branches of the fiscal system must for the present engage the attention of the Government. Again, money must be found in one form or another to push on that development of the country which a leading member of the Anti-Opium Society has himself recognised must be a preliminary to any reform in the system under which the Opium Revenue is collected. Without taking too optimist a view of the future, we may be permitted to hope that fiscal reform, accompanied by as rapid an extension of railways and canals as the financial exigencies of the situation will permit, may possibly bring within the scope of practical politics plans which cannot now be considered as otherwise than visionary. If we are ever to abandon the Revenue now derived from the poppy cultivation in Bengal, by far the wisest plan will be to maintain the monopoly in the hands of the Government. From the administrative point of view the suppression of the cultivation in Bengal presents but few difficulties. We have only to diminish the price paid for crude Opium, and the cultivators would substitute other crops in the place of the poppy. If, however, private enterprise be allowed to occupy the field, vested interests will be created, and the difficulties of ultimately dealing with the question will almost certainly be enhanced. In the meanwhile the best hope of ever carrying out the policy, which commends itself to the Society for the Suppression of the Opium Trade, will be to derive for the present as large a Revenue as possible from Opium and to utilise it to the best advantage. It is just within the range of possibility that if this policy be adopted, it may ultimately place the Government of India in such a situation as would enable it to suppress the cultivation of the poppy in Bengal altogether, should it be thought desirable to do so.

Native opinion on the subject.

183. One further point demands attention. It cannot be doubted that Native opinion in India would strongly resent any additional burdens being placed upon the tax-payers with a view to the abandonment, either whole or partial, of the Opium Revenue. It is, moreover, more than probable that the views of the British Government on this subject would be misunderstood. "There "must," a Native newspaper said a short time ago, "be some selfish motive at "the bottom of the movement made in England for the suppression of the Indian "Opium trade." No doubt an opinion of this sort is very foolish. The high motives which guide the action of the Society for the Suppression of the Opium Trade cannot for a moment be doubted. However much we may consider that the views they express do not take sufficient account,—whether from the Chinese or Indian point of view,—of the practical difficulties connected with the problem they have set themselves to solve, no reasonable person can fail to respect their motives. I trust that I have said nothing which can in any way be construed in an opposite sense. Without doubt the gentlemen who take an active part in the agitation against the Opium trade would be the first to protest if they thought the Indian ryots were suffering from any grievous injustice. But, on the other hand, it cannot be doubted that the opinions foreshadowed in the Native print from which I have quoted above are prevalent in India; that they would find louder and more frequent expression if it became generally understood that there was any serious intention of moving in the direction proposed by the Anti-Opium Society; that, even supposing England were to award a considerable compensation to India, it is exceedingly improbable that such compensation would adequately meet the loss involved in the abandonment of the Opium Revenue; and that, in consequence, a sense of injustice would be engendered amongst the Natives of this country, who would consider either that their interests had been sacrificed from selfish motives, or, at all events, that, in our regard for the Chinese, we had done an injustice to our own subjects. The fact that the measure would contribute to alienate from us the feelings of the Natives of India, is certainly an element which ought not be neglected in dealing with this question.

184. I now proceed to deal with the question of the degree of reliance which should be placed on Opium in balancing our Estimates of Revenue and Expenditure.

The Opium Estimate.

185. The Opium Revenue was this year estimated at £6,500,000 net. In comparing this estimate with the actual net Revenue of past years, a great deal depends on the number of years for which an average is taken. The average net Revenue for the last ten years (1871-72 to 1880-81) is £7,052,000; for the last five years £7,441,000; for the last four years £7,731,000; for the last three years, £8,135,000; and for the last two years, £8,351,000. The Revenue has been rising during the last four years. The result is that the further we go back the lower the average becomes. But whatever standard of comparison be adopted, there can be no question that at present £6,500,000 net is an under-estimate.

186. This estimate has during the course of the year formed the subject of a good deal of discussion and criticism. The matter has been carefully reconsidered by the Government, and I am now in a position to announce the result of our deliberations.

Under-estimate of Opium in former years.

187. In dealing with other items of Revenue and Expenditure, the Budget Estimate for the coming year is usually based on the Regular Estimate of the year about to close, due allowance being, of course, made for any exceptional circumstances which may have occurred in the current year, or which may be expected to occur in the coming year. The Opium estimate has, however, received exceptional treatment. A much wider margin has been left for a possible diminution in receipts than would be considered necessary in dealing with other branches of the Revenue. It is generally recognised that some extra amount of caution should be adopted in framing this estimate, but it has been urged that, under present circumstances, an estimate of £6,500,000 errs on the side of excessive caution, and that this sum is far less than we may expect to receive after all reasonable deductions have been made from the actuals of the last few years.

Is it safe to take off taxes in reliance on Opium?

188. Whether, however, we take the Opium estimate at £6,500,000 and reduce our nominal surplus by the amount of Revenue which we really expect to derive, or whether we take an Opium estimate of any other higher figure, say £8,000,000, and increase our nominal surplus by £1,500,000, is, relatively speaking, a matter of secondary importance. The really important issue involved is to what extent we may take off taxes or incur additional expenditure in reliance upon Opium.

Average receipts since 1871-72.

189. Before proceeding to answer this question, I invite attention to the figures given in the following table:—

Year.	Bengal.			Bombay.	Total Net Revenue.
	Number of chests sold.	Price per chest.	Net Revenue.	Net Revenue.	
		Rs.	£	£	£
1871-72	49,695	1,388	5,305,402	2,351,811	7,657,213
1872-73	42,675	1,386	4,259,162	2,611,261	6,870,423
1873-74	42,750	1,266	3,584,758	2,738,841	6,323,599
1874-75	45,000	1,207	3,264,266	2,950,817	6,215,083
1875-76	45,510	1,260	3,707,170	2,545,690	6,252,860
1876-77	47,240	1,270	3,334,338	2,946,475	6,280,813
1877-78	49,500	1,266	3,773,764	2,747,692	6,521,456
1878-79	55,500	1,225	5,319,459	2,391 212	7,700,671
1879-80	59,100	1,170	5,112,325	3,139,345	8,251,670
1880-81	56,400	1,362	5,926,836	2,524,458	8,451,294
1881-82 (Regular Estimate)	56,400	1,324	5,621,500	2,216,500	7,838,000

Increased receipts due to Bengal sales.

190. It will be observed that the increased receipts of the last few years (except in 1879-80) have been mainly derived from the Bengal sales, and not from the pass-duty on Malwa Opium. The receipts on account of Malwa Opium have varied according to no very precise law. The high receipts (£3,139,345) for 1879-80 were, it is believed, largely due to over-speculation. Turning to Bengal Opium, it will be noticed that the great increase in the receipts has

taken place during the last four years, and that this increase has been contemporaneous with the period during which a relatively large number of chests has been offered for sale.

Future prospects.

191. We know, from the present state of the reserve (*vide ante*, para. 139), that we shall be able to offer 56,400 chests for sale during the whole of the financial year 1882-83. But we cannot speak with any confidence as to our ability to continue the sale of 56,400 chests annually after the close of the year 1882-83. When the yield of the poppy crop now in the ground is known, the desirability of giving the year's notice required by custom of a diminution in the number of chests of Bengal Opium to be offered for sale in 1883-84, will be matter for consideration. The position of affairs, therefore, is as follows. The net receipts from Opium for the year 1881-82 are now estimated at £7,838,000, being £613,000 less than the actuals of 1880-81. This considerable difference shows the necessity for caution. Further, we must look forward to the possibility of a diminution of the Revenue during the year 1883-84, by reason of a smaller number of chests than heretofore being offered for sale.

192. In answering, therefore, the question of how far we may safely take off taxes in reliance on the Opium Revenue, a great deal depends on the nature of the tax we take off. If we abandon a source of Revenue which involves a permanent and absolute loss of money, and which, moreover, from whatsoever reason, it would be difficult, in the event of the Opium Revenue failing, to restore to its former position, then the course would be open to great objection. If, on the other hand, we reduce a duty with a fair hope that the reduction will increase consumption, and thus, after a while, recoup us for any loss, and if, moreover, the duty can, without any great fiscal disturbance, be re-imposed in the event of the Opium Revenue falling off, then the reduction of taxation would be unobjectionable. The Salt Duty falls within the latter of these two categories.

193. It has been decided, therefore, to estimate the net Opium Revenue in 1882-83 at £7,250,000 and simultaneously to afford some substantial relief to the tax-payers in the shape of a reduction of the Salt Duty. This estimate leaves a margin of £588,000 as compared with the Regular Estimate for the current year, and is £1,201,000 below the actual receipts of 1880-81. Bengal prices, as I have already remarked, are falling, and the Malwa trade is unusually depressed. Under these circumstances it would not be prudent to take a higher estimate than that which is now proposed.

X.—The Salt Duty.

The Salt Duty.

194. If the policy which has been pursued by successive Governments of India for the last 12 years in respect to Salt be considered as a whole, it cannot be doubted that that policy has been eminently successful. The duty has in the aggregate been considerably reduced, yet the net Salt Revenue, which in 1868-69 stood at £5,176,000, stands, according to the Regular Estimate of the current year, at £6,809,000.[1] In Sir John Strachey's words, it has been "found "financially more profitable to levy the Salt Duty at a moderate rate on a "maximum consumption, than at a high rate on a restricted consumption."

General success of past policy.

195. There have, indeed, been some disadvantages to counterbalance the advantages which the policy has bestowed on the country in general. Whilst the inhabitants of Bengal and Northern India have been relieved of taxation, those of Madras, Bombay, and the Native States of Rajputana and Central India have been obliged to pay a higher price for their salt. The number of persons who have been relieved of taxation has, however, been numerically larger than the number on whom additional taxation has been imposed.

Rates of duty now levied.

196. The actual situation is as follows. A duty of Rs. 2-8 is levied all over British India, except on salt imported by sea into, or manufactured in, Bengal and on salt consumed in the trans-Indus districts of the Punjab and in Burma. In Bengal the tax is Rs. 2-14 a maund. In the trans-Indus districts of the Punjab, salt is consumed which is produced at the Kohat mines, and on which a duty varying from 2½ to 4 annas a maund is levied. A preventive line extends for some 320 miles along the Indus. In Burma the duty is only 3 annas a maund.

Advantages of reduction.

197. The advantages to be gained by a reduction of the Salt Duty are two-fold. In the first place, it is exceedingly desirable to reduce the price of a

[1] See Statement X. This figure is what the Regular Estimate would be, supposing no change to be made in the rate of duty.

necessary of life which is used by the poorest classes. In the second place, the general financial situation will, as I shall presently show (para. 201), be much strengthened.

Levy of general rate of Rs. 2 a maund.

198. We propose, therefore, to reduce the Salt Duty to Rs. 2 a maund everywhere except in Burma and the Trans-Indus Districts of the Punjab. The differential duty of 6 annas now levied in Bengal will thus disappear. It is not proposed to make any change in Burma, or, for the present, in the trans-Indus districts of the Punjab.

Increase of consumption consequent on a reduction of duty.

199. The extent to which the reduction of duty will stimulate consumption remains to be considered. The annual average licit consumption in the principal provinces of India per head of population according to the new census, is stated in the margin. The differences are remarkable, but they must be viewed with modifications due to a variety of circumstances. It is especially to be borne in mind that the people of Northern India, both by reason of the climatic influences to which they are exposed, and to the fact that their staple food consists of wheat and pulses, require less salt than those of Southern India. At the same time, the reports of the political officers in Rajputana go to show that the inhabitants of the Native States, in which the Salt Duty was recently enhanced, have greatly diminished the consumption both of themselves and of their cattle. I do not conceive that, in respect to this particular question, the inhabitants of Rajputana differ materially from those of the North-Western Provinces, Oudh, and the Punjab. I am, therefore, led to infer that if the rate of duty were lowered, the consumption of salt in Northern India might be considerably increased. Further, the consumption in Madras has not for the last 12 years reached the figure of 6,693,000 maunds at which it stood in 1868-69 when the duty was raised from Rs. 1-8 to Rs. 1-13 a maund. It is almost certain, therefore, that consumption will be increased by so large a reduction as 30 per cent. in Bengal and 20 per cent. elsewhere. In matters of this sort the wisest policy is generally to act with boldness. A slight reduction in the duty would very probably not reach the consumer.

Provinces.	lbs.
Madras	12
Bombay	10
Bengal	9·1
Punjab	7·5
North-Western Provinces and Oudh...	6
Sind	5

Salt Estimate for 1882-83.

200. We have no reliable data on which to make any very precise estimate of the increase of consumption which may be anticipated. So many disturbing causes have been at work in the last few years, during which the main changes have taken place, as to invalidate the accuracy of any calculations based on the figures which are available. For instance, in Madras the falling off in consumption from 6,215,000 maunds in 1877-78 to 5,988,000 maunds in 1878-79, must have been due not only to the enhancement of price, but also to the loss of life during the famine, which was estimated by the Famine Commissioners at 5 per cent. of the total population. Again, it is difficult to say to what extent the rise in the Salt Revenue of Northern India is due to increased consumption in British territory alone, and to what extent it represents the consumption of salt in the Native States since the abolition of the Customs Line. Further, sufficient time has not yet elapsed to enable a fair estimate to be formed of the normal consumption in the Native States. The old stocks, which remained on hand when the Customs Line was abolished, have scarcely yet been exhausted. On the whole, however, after a careful examination of the detail, I think that we may safely take the Net Revenue for 1882-83 at £5,410,000, being about £1,400,000 below the Regular Estimate for 1881-82 (£6,809,000).[1]

Increase of strength to the general financial position.

201. I have said that, by reducing the Salt Duty, the general financial position will be strengthened. We hope that we shall be able to maintain the duty at Rs. 2 a maund, and we have at present no reason to suppose that we shall be unable to do so. By a return to a higher rate we should, of course, to some extent at all events, sacrifice the main object we have in view, *viz.*, to afford some relief from taxation to the poorest classes. At the same time I should observe that if any unforeseen circumstance, such as a heavy fall in the value of silver, takes place, and if, at the same time, the reduction in the Salt Duty does not result in any considerable increase in the consumption of salt, it would be open to us to return temporarily to a higher rate. This is an expedient to which

[1] See Statement X. This is what the figure of the Regular Estimate would be supposing no reduction to be made in the duty.

the Government would have recourse with great reluctance. I allude, however, to the possibility of its adoption, for it is clear that should an emergency arise of a nature to diminish our other sources of Revenue or to increase our Expenditure, we shall be in a better position to meet it if the Salt Duty is Rs. 2 a maund than if it were levied at a higher rate.

Method of calculating sale price of Government salt.

202. The method adopted for calculating the selling price of salt, exclusive of the duty, has recently been under the consideration of the Government. The general principle which should guide the action of Government in this matter is plain enough. Government salt should be sold at a price which covers the cost of production. If all the legitimate charges consequent on production and manufacture are not included, the State loses money and the private manufacturer of salt is placed at a disadvantage. If, on the other hand, a sum in excess of the legitimate charges is included in the calculation, the consumer really pays a higher price for his salt than is contemplated by the Legislature. This subject was fully discussed in a recent Government Resolution (see *Gazette of India* of January 21st, 1882). I need not, therefore, allude to it in detail. It will be sufficient for me to say that a distinction has now been made between those charges which, on the one hand, are common to all systems of collecting the Revenue,—*i.e.*, Customs, Excise, and Monopoly,—and which arise out of the taxation of salt by the Government, and those which, on the other hand, are incidental to its manufacture. The former will be excluded from the calculation on which the selling price of Government salt is based. The latter will be included.

XI.—The Customs Duties.

The Customs Duties.

203. I now turn to the important question of the Customs Duties. I need not dwell at any length on the history of the reforms which during the last few years have been made in the Tariff. Every member of this Council must be familiar with the nature of those reforms.

The Tariff of 1875.

204. In 1875 the Tariff was carefully revised. The general rate of import duty was reduced from 7½ to 5 per cent., and a duty of 5 per cent. was imposed on foreign raw cotton. Cotton goods, oils, seeds and spices were freed from export duty.

The changes in March 1878.

205. In March 1878 certain descriptions of grey goods were exempted from duty. The duty imposed on foreign raw cotton in 1875 was abolished. Prior to that time the articles liable to pay Customs duty on importation were classified into sixty-two major heads. Twenty-nine of these heads were exempted from duty.

The changes in March 1879.

206. These measures, which were avowedly of a tentative nature, failed to give satisfaction. In February 1879, therefore, a Commission, consisting of Messrs. Hope and Maclean, was appointed to enquire into the matter. Briefly it may be said that the result of their investigations was to show that "the really "proximate source of the complaints which have arisen is the fact that there "is little essential difference between the cloths which have been exempted, and "large classes of cloth, otherwise styled, which have not." It was determined, therefore, to exempt from duty all cotton goods containing no yarn of a higher number than 30s, and a notification to that effect was issued on March 13th, 1879. Thus the matter now stands.

Effect of recent changes on the cotton trade.

207. The effect produced on the cotton trade by the recent changes in the Tariff has been very remarkable, as the following figures of value of imports in lakhs of rupees (tens of thousands of pounds, at Rs. 10 the pound) will show:—

	Grey Piece Goods.		Other Goods.	Total Cotton Goods.
	Free.	Dutiable.		
Average 1875-76 to 1877-78	...	1,078	860	1,938
1878-79	33	832	826	1,691
1879-80	458	581	927	1,966
1880-81	983	372	1,306	2,661
1881-82 (Estimate)	957	285	1,020	2,262

The Revenue from grey goods is fast disappearing.

208. If we look at the figures month by month since April 1879, the results are still more remarkable. The monthly value of the duty-free grey piece-goods has risen from 5 to 82 per cent. (in January 1882) of the total imports of those goods, whilst the value of the dutiable grey piece-goods has declined in a similar proportion,—*i.e.*, from 95 per cent. to 18 per cent. In shirtings only the duty-free percentage in January last was 94 per cent. The character of the trade has, in fact, completely altered. It has adapted itself to the new circumstances, with the result that the Revenue derived from the duty on grey goods is, to use the words of the Bengal Chamber of Commerce, "dying a natural death."

Administrative inconvenience of the present Tariff.

209. There can be no question that, whether from the point of view of administrative convenience or from that of fiscal principle, the actual condition of affairs is open to grave objections. As regards administrative inconvenience, I will not lengthen this Statement by entering into the detail of the numerous complaints which are from time to time addressed to the Financial Department by those interested in the cotton trade, nor of the difficulties experienced by the Custom House officers in giving effect to the present law. I will only remark in general terms that the difficulty of distinguishing between dutiable and duty-free goods is very great. Honest traders are exposed to loss and inconvenience from no fault of their own. A small portion of yarn which is dutiable is occasionally mixed up in the same piece with that which is duty-free. This may happen not only without the cognisance of the importer, who must rely upon the invoice he receives from Manchester, but even without the knowledge of the manufacturer himself. It is difficult in such cases to say whether the apparent intention to evade the duties is fraudulent or accidental. Thus a constant battle is being waged between the importers and the Custom House officers. An attempt has, indeed, been made to frame regulations which shall obviate this state of things. Such regulations are, however, but the most feeble palliatives, and cannot attain the desired object. So long as the existing distinction is maintained, the minute inspection and consequent delays necessary to prevent a practice of evading the duty from springing up, must always be inconvenient to the trade, however considerate the Customs officials may be.

Objections of principle to present Tariff.

210. Next, it is to be observed that, though direct protection to local manufacture no longer exists, the immediate effect of the partial repeal of the cotton duties has been to protect one class of Manchester grey goods against another, the line drawn being an arbitrary one. The manufacture and trade in grey goods for India has, in fact, been forced artificially in one direction by the Customs impost. A very remarkable instance of the effect of the present system is given in a memorial from Messrs. Leech & Sons, which was recently addressed to the Government of India. Messrs. Leech & Sons are Lancashire manufacturers, whose Calcutta agents are Messrs. Kettlewell, Bullen & Co. They set forth that, ever since the year 1834, they have supplied certain grey shirtings to the Indian market marked with a stamp in which they have a proprietary right. These grey shirtings are made of yarns averaging No. 32s,—that is to say, they come just within the dutiable category, which comprises all yarns above 30s. Other manufacturers have been able to produce a different class of goods, and so adapt themselves to the altered condition of the trade. Messrs. Leech, however, are unwilling to adopt a similar course. They are in this dilemma: either they will be driven out of the market by competition with duty-free cloths, or they must change their machinery, which will involve a heavy outlay of capital and a considerable risk of losing the position which they, by their own exertions, have acquired in the trade. The result of this anomalous state of things is that, during the last four months of the year 1880, Messrs. Leech paid no less than 36 per cent. of the total duty collected at the Port of Calcutta on grey goods.

Manchester is protected against India.

211. This, however, is by no means the only anomaly which exists under the present Tariff. Not only is one class of Manchester goods protected against others, but, to some extent, English goods are protected against those manufactured in India. In April 1879 the Calcutta authorities represented that large classes of coarse grey piece-goods were distinguished or decorated by a narrow border, coloured or white, and made of yarn finer than 30s, and that unless this trivial want of uniformity were condoned, they would be deprived of the exemption intended for them. Borders not exceeding 1½ inches in width were

consequently allowed to pass free. Soon afterwards the Bombay authorities asked for a similar favor on behalf of the 4½-inch borders, which are in chief use among the colour-loving population of Western India. The application was granted. The result is that, while imported goods may pass free though containing coloured (or white) borders of fine yarn aggregating over six per cent. the piece, the Indian mills have had to make their borders of yarn paying duty. The disadvantage to them was, perhaps, not very heavy, but it has helped to induce them to begin to dye and double the yarn made by themselves. The Bombay Commissioner of Customs in a recent report stated that "yarn dyed and doubled in Bombay is now sold at prices as good "as, or better than, those realised by imported yarn of similar quality. The duty "is saved, and if the experiment is found profitable, the industry will extend."

Injustice of taxing white and coloured goods.

212. The defects in the present Tariff which I have so far indicated apply mainly to grey goods only. They could, for the most part, be rectified by the abolition of the duty on those goods. I do not know, however, on what principle the taxation of white and coloured goods can be justified if grey goods are exempted from duty. On this point I invite attention to the following observations of the Bengal Chamber of Commerce. In a letter dated 17th January 1880, the Committee of the Chamber says :—

"Another anomaly is that white and coloured goods made of 30s yarn or under, and coloured yarns of 30s and under, are not admitted free like grey cloths and grey yarns. The intention which Government had in view, in taking its first steps towards the reduction of these duties, was no doubt to remove the protection which our local mills were supposed to enjoy, and it was not thought that their production could possibly compete with anything but certain grey goods. There is no doubt, however, that the Natives do largely bleach and dye goods and yarns for themselves all over the country; and it therefore comes about that importers, who devote themselves more exclusively to white and coloured goods, are handicapped to the extent of the duty. There is no apparent reason why an importer should not be allowed to bleach or dye a piece of grey shirting made of 30s yarn, or under, if he chooses to do so, because there is no duty on colour *per se*. The duty on dyed yarn, for instance, is charged only upon the grey weight and not upon the dyed weight. What practical difference, therefore, can there be to the customs whether 30s yarn is dyed or not, and *pari passu* what difference can be drawn in such a case betwixt yarn and goods made of such yarn, whether grey, coloured, or bleached?

"The Committee submit that there are strong and weighty reasons why what appears to them a substantial grievance should be removed. It is seen how the trade in duty-free grey goods and yarns has developed, and it seems only right and fair that merchants who devote themselves to the importation of white and coloured goods should be put in a position to extend their efforts in similar lines. It can be shown that even now many important classes of goods under these denominations could be imported made of duty-free yarns, and there is no reasonable doubt that the variety could be largely extended were the duty removed."

The General Import Duties.

213. I now turn from the cotton duties to a consideration of the general import duties. The Calcutta Trades Association in March 1879, and again recently, urged with much force the many anomalies in the existing system under which these duties are levied. In a letter of February 10th, 1882, the Association characterises the duties as "protective, capricious, and opposed to economic prin-"ciples," and adds that "while harassing to the importer, they yield a Revenue "so insignificant as hardly to cover the cost of collection when the larger sources "of Revenue (*i.e.*, the Cotton Duties) are removed."

214. The Tariff of 1875 was complete in itself for the purposes for which it was designed, but the practical declaration on March 18th, 1878, that a duty was indefensible if it either was *at all* protective or did not yield a sum absolutely as well as relatively large, introduced two disruptive forces into a machine not constructed to meet them, and necessarily shattered it.

The duties are protective.

215. The effect of applying the protective objection is well illustrated by the following extract from the speech of Sir William Muir (then Financial Member of Council) on the Tariff Bill, when before the Legislative Council on August 5th, 1875. "If Honourable Members," he said, "will cast their eye down the "import schedule, they will find hardly any article which, in consequence of "the vast area and varying conditions of our soil and climate, cannot be more "or less produced in some part of our dominions." Apparel of many kinds, hardware, jewellery, innumerable manufactures of metal, provisions and stores of many kinds, spices, sugar, tea, tobacco, with raw silk and fabrics of silk and wool, are all made in India, some to a large extent, and every import duty on them is protective. On what principle, again, are silk and woollen goods, or goods having cotton mixed with silk or wool, to be denied the exemption accorded

to cotton goods? "The duty on *Woollen Fabrics*," the Calcutta Trades Association rightly argues, "must, if only for the sake of consistency, follow the cotton duties."

And yield only a small Revenue.

216. The effect of applying to individual dutiable items the objection of small receipts is equally destructive. Under the Tariff before 1878, the heads fitted into each other, so that articles of the same general nature were taxed under one designation or another, and disputes were avoided. But the exemption of twenty-seven main heads on March 18th, 1878, introduced endless confusion and inconsistency, since certain heads were freed which were really parts of, or connected with, others left dutiable. Thus, the freed head of "Chemical pro-"ducts and preparations" overlaps the dutiable one of "Drugs and Medi-"cines." "Seeds" are in some cases also "Spices," "Drugs," or "Provisions," while both "Oils" and "Fruits" overlap "Provisions," the first-named articles in each case being alone exempt. "Oils" also overlap "Drugs" and "Perfumery." A carriage may be imported duty-free, but all the principal materials for building one in India are dutiable. The glass panels of a sideboard and the plates of a mirror are dutiable as "Glass," but the woodwork of the one and the gilt frame of the other are exempt as "Furniture." Manufactures of leather are free, but a leather portmanteau is dutiable because it is fitted with a metal lock. Spades are classed as agricultural implements and are thus exempted from duty, but shovels are dutiable. A garden engine is free, but a syringe, used for exactly the same purpose, is dutiable. Again, there are many heads still dutiable which seem to have just as good claims to exemption, whether in respect of yielding little duty, or on their own merits, as those which were exempted in 1878. Stationery, for instance, paid only £5,350 in 1880-81, of which the chief part came from schoolboys' slates. In the same year shells and cowries paid £1,102, corks £1,600, gums £3,237, and paints £8,840.

Raw material is taxed.

217. Another objection to some of these duties is, that the raw materials of industry and articles contributing to production are taxed. Dyes, ivory, paints, colours and painters' materials, and, above all, unwrought metals, are illustrations of this objection.

Further practical objections.

218. Nor are these the only objections to the existing Tariff. Many practical difficulties arise in giving effect to the law as it now stands. Of these difficulties I may mention a few examples.

Import of articles by post.

219. *First*, comes that of dealing with dutiable articles imported by letter post. There is no agency, except in the Presidency towns, by which the duty can be fixed and levied on the contents of letters; but the Calcutta Trades Association reasonably objects to the levy of duty at the Presidency towns alone. The objection might be mostly got over by exempting jewellery from duty, but it has no better claim to exemption than a dozen other articles.

Special claims for exemption.

220. *Secondly*, come the special claims for exemption in individual cases, such as organs and painted windows for churches, mess necessaries, volunteer uniforms, gas and water pipes, and many other articles. There are always a dozen reasons, and occasionally some pressure, in favor of these exemptions, and any general rule can hardly be maintained.

Difficulties of definition.

221. *Thirdly*, difficulties of definition are great, and lead to much minor injustice. The Financial Department had not long ago to issue elaborate orders explaining to Customs officers the difference between machines and machinery.

Interference with trade, &c.

222. To sum up this branch of the subject, I submit that the General Import Duties, which are still levied on thirty-one main heads, comprising many hundreds of items, not only are open to the numerous economic and practical objections which I have already enumerated, but also cause an amount of friction, scrutiny, and interference with trade quite incommensurate with the net Revenue they produce.

General Import Duties open to great objections.

223. The arguments in favor of abolishing the General Import Duties are even stronger than those which may be adduced in respect to the abolition of the Cotton Duties. The maintenance of the former, if the latter are to be abolished, would, from every point of view, be open to great objection.

224. Whether, therefore, we look to the Cotton Duties or to the General Import Duties, it is clear that it is undesirable to maintain the present Tariff.

225. Various methods have from time to time been suggested to remedy the anomalies of the existing system. It has been proposed to levy a low and uniform rate of duty on all cotton goods, to excise Indian cotton, or to impose a low registration fee on all imports and exports. I need not discuss the merits and demerits of these proposals, for we are fortunately in a position to adopt a more thorough and satisfactory remedy.

Proposals to remedy existing defects.

226. A good deal of the controversy which has arisen on the subject of Customs reform in India, appears to be due to the fact that it has generally been assumed—and I admit that the assumption has until quite recently not been at all unreasonable—that the whole or partial repeal of the Customs Duties must of necessity be accompanied by the imposition of fresh taxation—probably direct taxation—which would be more unpopular than the present method of raising Revenue by the levy of duties on imported goods. I am not called upon to discuss the relative merits and demerits of direct and indirect taxation, either in general or in respect to the particular form of taxation which under present circumstances is most suitable to India. The question is one which for many years past has divided Indian financiers and administrators into two opposite schools, and high authorities may be quoted on either side of the controversy. The substitution of a direct for an indirect tax is, however, not now under discussion. The issue the Government has had to decide is wholly different. That issue I may formulate in the following words: The ordinary Revenue of India exceeds the ordinary Expenditure. A remission of taxation is therefore possible. What form should that remission take?

Real question to be decided by Government.

227. After a full consideration of the various alternatives which might be adopted, the Government is of opinion that the form which a remission of taxation may most beneficially assume is the abolition of the whole of the Cotton Duties and of the General Import Duties. The Special Duties—namely, those on wine, beer, spirits and liqueurs—will remain; so also will the duty on arms and ammunition, salt and opium. With these exceptions, we propose that no import duties of any kind shall in the future be levied.

Abolition of Cotton and General Import Duties.

228. I have said that the adoption of this measure is possible without the imposition of any fresh taxes. It remains for me to adduce arithmetical proof in support of this position.

229. The loss of Revenue involved in the Customs reforms now proposed is estimated as follows:—

Loss of Revenue from abolition of Import Duties.

		£	£
Cotton Duties			655,000
General Import Duties			564,000
Total gross loss ...			1,219,000
Deduct—		£	
Refunds		35,000	
Saving in Establishments		75,000[1]	
			110,000
Total net loss			1,108,000

230. Supposing no change to be made during the coming year in the Salt or Customs Duties, and that the net Opium Revenue were estimated, as during the year 1881-82, at £6,500,000 net, there would remain a surplus of £2,105,000. This is £997,000 in excess of the loss which will be involved in the proposed Customs reforms. I state the case in this form as I wish to draw attention to the fact that, in taking off the Customs Duties, we are not increasing our reliance on Opium. We could take off those duties if we maintained the relatively low Opium estimate of £6,500,000 net. The case of Salt is different. In reducing the Salt Duty we do, to the extent of £750,000, increase our reliance on Opium.

The loss is much less than the surplus of 1882-83, supposing no changes to be made in Salt or Opium.

231. It is, of course, desirable to estimate for a moderate surplus. But to keep on taxes in order to secure too large a surplus is unjustifiable and opposed to sound financial principles. It is to be borne in mind that the surplus both of the current and of the coming year represents the excess of

[1] The saving in 1882-83 will not be so much as £75,000, by reason of the cost incurred in giving gratuities on discharge, &c.

Revenue over Expenditure after providing £1,500,000 annually as an Insurance against Famine, of which sum £750,000 is applied to the Reduction of Debt.

General observations.

232. Before leaving this subject I may perhaps be permitted to express a hope that the solution which the Government now offers of this difficult and important problem will be accepted by this Council and by the public opinion of India and England as satisfactory, and that it will finally set at rest the angry controversy which has for some years been waged. That controversy has unfortunately taken a form which no true friend of England or of India can view without regret. It has been represented—erroneously, as I venture to think—that in respect to the question now under discussion there is an antagonism of interests between the two countries.

233. I am not now concerned to go into the whole of the past history of this question, or to discuss whether, viewed by the light of subsequent events, the particular measures which have at each step been adopted to attain the desired end were the best of which the circumstances admitted. This much, however, I will say. As an incident of her connection with England, India has a right to profit from English experience and English economic history. That experience and that history show that by the adoption of Free Trade, a country benefits, indeed, all the world, but more specially benefits itself. It may perhaps be urged that the fiscal conditions of England and India are so different that no analogy can be instituted between the two countries. For the purposes of the present discussion I believe this argument to be unsound. The wealth of India, like that of other countries, is in proportion, not only to its natural resources, but to the degree of liberty it may possess in the use of those resources. By the adoption of the measures now proposed, India will be more free to exchange her exportable produce for the products of foreign lands than would be possible were the import duties maintained. The desirability of removing, so far as is possible, all checks on the Indian import trade was pointed out by Sir Charles Trevelyan so long ago as 1864 in the following words: "Our object," he said, "should be "to remove, as far as possible, every obstruction to the freedom of trade, as was "done in the analogous case at home. The great embarrassment of the trade "of India has always been the want of imports to meet the vast quantity of "exportable produce which the country is capable of sending forth. If we "desire to relieve the trade of India, and to give free scope to its further "extension, we should give all possible encouragement to her imports."

The reform will contribute to the extension of the railway system.

234. In addition to these general arguments, which would readily admit of further development, there is one consideration which applies specially to India, and which, I venture to think, is at the present moment of considerable importance. The desirability of rapidly extending our railway system is universally recognised. The main obstacle to any such rapid extension is the difficulty of attracting railway capital to India on terms which shall not be too onerous to the State. No fiscal measure of general application would be so likely to give a stimulus to railway construction as the removal of all restrictions on trade.

And will be most beneficial to India.

235. I am, indeed, very far from saying that a free-trade policy should be carried out at all hazards. "There is not," Mr. Gladstone once said,* "a free-"trade Government in this or any country which has "not freely admitted that the state of the Revenue is "an essential element in the consideration of the application even of the best "principles of free trade." The question is essentially one of Revenue. Objectionable as is the present condition of the Tariff, we should be obliged, were our general financial position less favorable than it is, to bear for a time with some, at least, of the existing evils. But, under present circumstances, there is no necessity for withholding from India any longer the full advantages of free trade. The Government, therefore, brings forward these proposals in the firm belief that their adoption will be of the utmost benefit to India, and with the knowledge that, under present circumstances, they will be unaccompanied by any counterbalancing disadvantages.

* Debate in the House of Commons, June 12th, 1879.

Minor Tariff reforms.

236. We propose to take the present opportunity for introducing two minor reforms into the Tariff.

Methylated spirit.

237. Methylated spirit at present pays a duty of 10 per cent. It is used to make varnish and ether; also to preserve specimens in museums. We propose,

at the instance of the Bombay Chamber of Commerce, to reduce the rate of duty to 5 per cent. An analogous reduction will be made in the Excise duty. The loss to the Revenue will be trifling—about £250 a year.

238. Under the existing law, Perfumed Spirits imported in bottles not containing more than half a pint pay a 5 per cent. *ad valorem* duty. It has been pointed out by the Bombay and Bengal Governments that large quantities of Eau-de-Cologne are imported and used as potable spirit. The law is thus evaded and the Revenue from Excise suffers. In consequence of the abolition of the General Import Duties, "Perfumery" will no longer be taxed, but we propose that Perfumed Spirit imported in wood or in bottles containing more than 4 ozs. (rather less than a quarter of a pint) should be taxed as "Spirit" at the rate of Rs. 4 the imperial gallon, with an increasing duty in proportion as the strength of the spirit exceeds London proof. *Perfumed Spirits.*

XII.—The License Tax.

239. The last point, involving any question of fiscal principle with which I have to deal is the License Tax. The main question which the Government has had to decide in connection with this subject is whether, a remission of taxation being possible, the License Tax should be abolished in preference to other taxes. *The License Tax.*

240. In the autumn of 1880, His Excellency the Viceroy addressed a confidential circular to the heads of the several local Administrations with a view to obtaining their opinions as to the desirability of maintaining the present License Tax. The Governor of Madras (the Duke of Buckingham) and his colleagues were of opinion that the tax, though suitable for Municipal purposes, was objectionable as an Imperial resource owing to the defective nature of the staff available in the rural districts for its assessment and collection. The Government of Bombay preferred another form of direct taxation to the License Tax. *Opinions of Local Governments.*

With these exceptions there was unanimity of opinion on the following points:—

(1) That the doubt and uncertainty produced in the minds of the people by frequent changes in the modes of taxation were greater evils than the taxes themselves, and that, therefore, any hasty change was much to be deprecated.

(2) That any objections which originally existed on account of the pressure of the License Tax on the poorer classes had been met by raising the minimum assessable income to Rs. 500.

(3) That the people were becoming accustomed to the tax, and that the method of its assessment and collection had been much improved.

241. The License Tax at present yields an annual net Revenue of about £524,000. This sum is paid by 228,447 persons.* The justice of imposing some tax upon the trading classes of the community cannot be questioned. The Bengal Chamber of Commerce, in a letter addressed quite recently (February 21st) to the Government of India, said, while speaking in condemnatory terms of the incidence of the present License Tax, that "they are alive to "the difficulty of bringing by any other means a large body of Her Majesty's "subjects under contribution to the expenditure of the State in any proportion "approximate to the advantages they derive from such expenditure." The fact that those classes, who perhaps more than any others have benefited by British rule in India, pay so little, has long been recognised as a blot upon the Indian fiscal system. *Justice of direct taxation.*

* Madras ...	... 29,017
Bombay ...	... 52,973
Bengal ...	... 68,179
N.-W. Provinces and Oudh ...	... 49,545
Punjab ...	... 28,733
Total	... 228,447

242. That there are some practical objections to direct taxation generally, and that those objections apply in India as elsewhere, and even somewhat more in India than elsewhere, may be readily admitted. The question which the Government has had to decide is the degree of urgency to be attached to those objections. *There are some practical objections.*

Decision not to abolish the License Tax.

243. The repeal of the License Tax would relieve the small number of people who now pay it and would do little more. The mass of the tax-payers would obtain no relief. The general financial situation would in no way be strengthened. On the other hand, by the abolition of the import duties, and by the reduction of the duty on salt, relief will be afforded to the whole country, a stimulus will be given to trade, the general financial situation will be much strengthened, and it may reasonably be expected that in course of time the actual loss to the Treasury will be to some extent recouped by increased railway receipts and increased consumption of salt. There can, I venture to think, be no question on which side the balance of advantage lies. Under these circumstances the Government has decided not now to propose the abolition of the License Tax.

Is the present system to remain in force?

244. If, however, the License Tax is not to be abolished, the question remains for consideration whether an immediate attempt should be made to remedy the defects which, it is admitted, exist in the present Acts regulating its assessment and collection.

Defects of present License Tax recognised.

245. The difficulty of making practice agree with sound theory in the administration of any system of direct taxation is well known, but the inconsistencies and defects of the License Tax Acts, which at present apply to the several Provinces of India, are glaring, and many of them are unquestionably quite remediable. Thus, excepting in the Madras Presidency, a summary License Tax is levied throughout the greater part of India. In Madras the tax approaches, in some respects, nearest to an Income Tax. Again, everywhere, excepting in the Bombay Presidency, the maximum fee leviable is Rs. 500. In Bombay it is Rs. 200. In Northern India there are two classes, sub-divided into eight grades. In Bengal there are six classes. In Madras there are eight classes. In Bombay there are eleven classes. In British Burma and Assam the tax is not levied at all. Some of these inconsistencies are difficult to defend. For instance, there can be no sort of reason why a rich trader in Bombay should not pay as much as another in a similar situation at Agra or Delhi. In fact, whatever opinions may be held in respect to direct taxation generally in India, there can be no doubt that the present License Tax is open to serious objections. Not only are there great inequalities in its incidence in various Provinces, but also it is open to the very great objections that, in respect to those classes who are taxed, it falls with disproportionate hardship on the less wealthy, and, further, that other classes, who might with justice be called upon to pay the tax, are altogether exempted.

No immediate change proposed.

246. It is clear, therefore, that the License Tax in its present form cannot be incorporated into the permanent fiscal system of the country. Whilst, however, fully recognising the validity of the objections which may be urged against the tax as it now exists, we do not propose that any changes should be made at present.

Desirability of finality in dealing with this question.

247. It is exceedingly desirable that any changes that are made should be final. The frequent changes in the personnel of the Indian Government have exercised a very baneful effect upon the manner in which the question of direct taxation has been treated. Fixity of policy has been conspicuous by its absence. In the last 22 years no less than 23 Acts of the Legislature have been passed, in which successive Governments have either rung the changes on the various expedients for imposing direct taxes, or have for the time being adopted a policy opposed to any direct taxation whatsoever. It was impossible under such a procedure that any system of direct taxation should take root in the country. It was certain that these frequent changes would keep alive rather than allay the unpopularity originally attendant on the imposition of any direct tax. The practical result of the system which has been followed has been that the fundamental principle, that the tax which each individual is bound to pay ought to be certain and not arbitrary, has been violated. Frequent changes have rendered it difficult for the tax-payers to ascertain the true amount due from them, and have facilitated arbitrary and illegal exactions on the part of the tax-gatherers.

248. After full consideration, therefore, we are of opinion that it will be desirable to continue to levy the License Tax in its present form, objectionable though it be, at all events until the experience of another year has enabled us to judge more thoroughly than is at present possible of the policy which should in the future be adopted in respect to this Tax.

249. The Indian fiscal system may now be said to be in a state of transition, and, if we were to make any change now, we could feel no assurance that some further change might not be required in connection with the financial arrangements of 1883-84. The special features in connection with the actual financial position which render it desirable to postpone the further consideration of this question are:— *Special reasons for postponing change of system.*

(i) That the economy which may result from our proposals in connection with military re-organisation is as yet uncertain.

(ii) That the proposed Customs reforms and the reduction of the Salt Duty will certainly increase the Railway receipts, but to what extent it is impossible to foresee.

(iii) That increased consumption will partially recoup us the loss consequent on the reduction of the Salt Duty, but to what extent is uncertain.

(iv) That during the year 1882-83 we have to provide a sum of £223,000 in order to complete the Frontier Railways, a charge which will not recur.

(v) That, for the reasons I have already given, we cannot count with certainty on being able to take so high an Opium Estimate in the future as that which we propose for 1882-83.

(vi) That it is within the range of possibility that we may be in a better position a year hence to judge of the future of silver than is at present possible.

250. Although, however, the consideration of the question is postponed, I may at once say that the Government does not contemplate the imposition of any new general direct tax payable by all classes of the community. There are good reasons for supposing that during the last decade there has been, generally speaking, a considerable advance in the trade-wealth of the country, whilst the improvement in the position of the agricultural classes has been proportionately less rapid, at all events in some Provinces. The agricultural classes in most parts of the country are already sufficiently taxed. Whilst we consider that an amendment of the present system of direct taxation, so as to embrace in a more equitable manner all classes of the non-agricultural community, is not only open to no valid objections, but would, if it should become necessary, be just in itself, we should be opposed to the imposition of any direct tax which would add to the amount already contributed by the agricultural classes in the form of Land Revenue or Provincial Rates anything in excess of their fair share of the public burdens. So long as the agricultural classes contribute their fair share of the public burdens in either of these forms, we should not consider it necessary that they should be embraced in any system of direct taxation to which the non-agricultural community might be subject. *No new general tax will be imposed.*

251. In order to prevent any future misapprehension, it may be desirable to sum up in a few words the attitude of the Government in respect to the License Tax. It is as follows. We recognise the evils of the present Tax. We recognise that in its present form it cannot be incorporated into the permanent fiscal system of the country. Beyond this we do not at present go. We reserve to ourselves complete liberty of action in the future, either to propose the abolition of the License Tax, to recast it, or even, should such a course appear desirable when the financial arrangements for the year 1883-84 come under consideration, to allow it to continue in existence in its present form for a while longer. *Summary of attitude of Government in respect to this question.*

XIII.—Budget Estimates, 1882-83.

252. The Budget Estimates for the coming year have been framed on the assumption that effect will be given to the various reforms to which I have alluded. They give the following results:— *Budget Estimates, 1882-83.*

	£
Revenue	... 66,459,000
Expenditure	... 66,174,000
Surplus	... 285,000

Observations on the surplus.

253. It has been laid down by successive Governments that, after providing for all ordinary expenditure, the Indian Budget should show a surplus of £500,000 to meet any unforeseen charges that may arise in the course of the year. The surplus which is at present anticipated during the year 1882-83 falls short of that sum by £215,000. The Estimates have been very carefully framed. Ample provision has been made for all expenditure that can now be foreseen. The net Opium Revenue has been taken at £588,000 less than the Regular Estimate for 1881-82, and at £1,201,000 less than the actual receipts of 1880-81. The net Railway receipts are taken at £468,000 less than the Regular Estimate for 1881-82.[1] A very moderate allowance has been made for increased consumption of salt consequent on the large reduction of duty. A reference to the columns in Appendix II, in which the Budget Estimates for the coming year are compared with the Regular Estimates of the current year, will show that in most cases allowance has been made for a decrease of Revenue and for an increase of Expenditure.[2] At the same time it is to be borne in mind that the Opium trade is at present in a somewhat unsettled state. It is not at all impossible that even our present moderate estimate for Opium (£7,250,000 net) may prove too high. Again, a bad harvest in India, or a partial cessation in the demand for wheat or other Indian produce in Europe, may produce a heavy falling-off in the traffic receipts of Railways and at the same time depreciate Exchange. High prices would also influence the Military and other Estimates. The instability of the value of silver is a permanent source of danger to the Indian Revenue. The consumption of salt may increase even less than is now anticipated. These, and other points, have all to be taken into consideration. There must always be some uncertainty as to the ultimate effect of such important reforms as those which are now proposed. Those reforms are, however, so desirable in themselves that we consider that the Estimates for the coming year may justifiably be based on a surplus of only £285,000. Further, it is to be borne in mind—and this is a consideration of great importance—that we already have in hand the surplus of the current year (£1,577,000), which amounts to more than three times the normal surplus (£500,000) for which it is, generally speaking, considered desirable to make provision.

Military Expenditure.

254. In the last Financial Statement (para. 104) I alluded to the fact that a Commission composed of high authorities had pronounced the possibility of reducing the cost of the Army, and I expressed an opinion that, when once we were free from Afghan complications, the question of reducing Military Expenditure was of all others that which most seriously demanded the attention of Government.

Subject of Military reductions has been considered.

255. This important subject has been fully considered by the Government during the course of the year, and although it has been deemed impossible to accept the proposals of the Commission in their entirety, at the same time the highest Military authorities in India are of opinion that the cost of the Army can be materially reduced without the Military strength of the Empire being impaired; indeed, that certain measures of re-organisation would not only prove economical but would also improve the efficiency of the Army.

Military Estimates for 1882-83.

256. The whole Military system has been carefully reviewed, and the proposals of the Government of India are now before the Secretary of State. I will not, however, dwell on this subject any further as, in the course of the debate on the Bills which I am about to introduce, my Honourable Colleague in charge of the Military Department proposes to deal fully with it. The Budget Estimates for the year 1882-83 provide for a net Military Expenditure of £15,260,000, being less than the ordinary net expenditure of any year since 1876-77.

XXIX & 36. Exchange.

257. *Loss by Exchange* has been taken at £2,775,000 net, being £519,000 less than the Regular Estimate for the current year. The requirements of the Home Treasury during the course of the coming year are estimated at

[1] Part of this difference appears under *XXV & 32. Railways.* Part is included in *1. Interest on Debt.*

[2] There is a net *decrease* of expenditure in 1882-83 of £1,292,000, but this decrease appears almost entirely under two heads. In the first place, the *Army* Expenditure is taken at £2,602,000 less than in 1881-82. This large difference is, of course, mainly due to the provision made in 1881-82 for War Expenditure. In the second place, there is a decrease of £529,000 under the head of *Loss by Exchange.* This is due to the requirements of the Home Treasury being about £1,500,000 less in 1882-83 than in 1881-82.

£15,592,000 (true sterling). Of this amount, £250,000 will be received from Her Majesty's Government at home in consideration of the Indian Government supplying the Hong-Kong Military Treasure Chest. The remainder, *viz.*, £15,342,000 is the estimate of the amount of Council Bills to be drawn. The rate of exchange has been taken at 1*s.* 8*d.*

XIV.—Issue of Stock Notes.

Issue of Stock Notes.

258. Before I proceed to discuss the Estimate of Ways and Means for the year, it will be desirable to allude to a recent decision of the Government which bears upon this important question.

Imports of Treasure.

259. The value of the net imports of gold into India from 1860-61 to 1880-81, inclusive, was £78,308,300; and of silver, during the same period, £151,478,300. It cannot be doubted that a considerable portion of this large amount is hoarded, either in the shape of coin or ornaments. Nothing, indeed, is more remarkable in India, than the contrast between the large quantities of the precious metals which are imported annually, and the small amount of floating capital which is available for purposes of temporary accommodation in the market.

Advantages of attracting petty investments.

260. The question of whether it would not be possible to devise some means for borrowing from *boná fide* local investors the amount we require annually for Productive Public Works, has for long occupied the attention of the Government. The advantages to be derived from any such scheme, supposing it to be practicable, are obvious. In the first place, we diminish the amount of the remittances to England, which have to be made either in the form of Secretary of State's bills or commercial bills when the holders of sterling or rupee securities are resident out of India. In the second place, we encourage thrift and the accumulation of capital, and afford a safe investment to the poorer classes. In the third place, we give to a certain number of people a direct interest in the stability of the Government.

Mr. Hope's scheme.

261. In 1879 a scheme based on a consideration of the American "Refunding "Certificates" and of the system of French "Rentes" was laid before the Government of India by Mr. Hope. In August 1880 the Secretary of State drew the attention of the Government of India to the subject in the following terms: "I concur in the opinion that, desirable as is the object of obtaining "subscriptions to loans in small amounts from the residents in the country, "it would not be wise to attempt to accomplish that purpose by any measure "distasteful to the large holders of your securities. The experience of other "countries, especially France, shows, however, that a very large amount of "money may be obtained in small sums from the Natives of the country, if "facilities for their investment are afforded, and I request Your Excellency "will carefully consider whether any such scheme can be applied to the cir-"cumstances of India without being open to the objections pointed out by "your Government."

Scheme worth trying.

262. We have accordingly reconsidered this important question. The opinions, both official and unofficial, which were collected in 1879, show that the principles involved meet with almost unanimous approval. Doubts, however, were expressed as to whether a rate of interest not exceeding 4 per cent. was sufficiently high to attract small investors in India. My own view of the question coincides with that set forth in the *Bombay Gazette* of November 12th, 1879, in the following terms—"In this particular matter the best "kind of 'ventilation' will be that of a practical experiment. No one can "say positively whether the plan will succeed or not, until it is tried; while "to try it would not cost much either in money or in trouble. The idea is "pretty generally accepted as a good one, if it will work; but whether it will "work or not can only be ascertained after a period of probation. After that, "should the plan not prove successful, then no harm would have been done, "and only the expense of printing a few Government Resolutions, together "with the supply of the Notes themselves, will have been incurred." We propose, therefore, to try the experiment.

263. The difficulty indicated by the Secretary of State, namely, that nothing should be done to depreciate our ordinary stock, has, we hope, been obviated by providing that the new "Stock Notes," as they will be called, shall be issued in denominations of small amount, that the interest shall be payable yearly instead of half-yearly, and that the Notes will be non-enfaceable

to Europe. For the rest, the details of the scheme, into which I need not enter as they are fully explained in the Government Resolution attached to this Statement—(see Appendix B), have been framed with a view to making this new form of investment as attractive as possible to small local investors.

264. It is not improbable that the Stock Notes will compete with the Savings Banks deposits. But if they do so, no harm will have been done; for, for all purposes of encouraging thrift and the accumulation of capital amongst the people, they will answer the same purposes as the Savings Banks, whilst, from the Government point of view, Stock Notes will be a more convenient form of investment than the Savings Banks, inasmuch, as in the former case, the capital will not be redeemable for at least 20 years, whilst in the latter case it is payable at call. It is thought that the obligation not to discharge the Notes for at least 20 years will be appreciated by investors, more especially as in consequence of the adoption of this course, the rate of interest can legitimately be fixed slightly ($\frac{1}{4}$ per cent.) above that which is given for Savings Banks deposits.

XV.—Ways and Means.

Ways and Means, 1882.

265. I now proceed to state the Estimate of *Ways and Means* for the coming year.

Closing balance, 1881-82.

266. Last March it was estimated that the year 1881-82 would close with a balance of £10,000,000. It is now estimated that the closing balance of the year will be £14,200,000.

Closing balance, 1882-83.

267. We estimate that the balance on March 31st, 1883, will be £10,848,000. This estimate provides for a capital expenditure during the year of £2,765,000 on *Productive Public Works* and of £485,000 on the East Indian Railway.

Minimum balance in autumn months.

268. In deciding whether a loan is necessary to meet this Capital Expenditure, which, I need hardly say, stands outside the ordinary Account, the important point to consider is, not so much the estimated closing cash balance on March 31st, 1883, as the minimum balance during the months of October, November, and December. During these months the balances are always lower than at any other period of the year. It is, of course, economical to work with as low a cash balance as possible, but in view of the limited extent to which temporary accommodation can be obtained in the Indian market, it is not at all desirable to let the Government cash balance sink too low. The business of the country can be carried on with a cash balance of £8,000,000, but it is not desirable that the balance should be allowed to sink below £8,500,000. A closing cash balance of £10,848,000 would correspond with a balance of about £7,400,000 in the month of November. According to this estimate, therefore, the balances would require strengthening during the year to the extent of £1,000,000 to £1,500,000.

Special points to be considered.

269. On the other hand, the following points have to be taken into consideration.

In the first place, the Estimates of Revenue and Expenditure are cautious. Unless anything unforeseen occurs, the results will probably show an improvement over the Estimates.

In the second place, the creation of the Post Office Savings Banks will probably strengthen the balances to a greater extent than £80,000, for which sum only credit has on this account been taken.[1]

In the third place, the issue of Stock Notes will contribute a certain addition to the balances of the year. No credit has, however, been taken on this account in the present estimate of *Ways and Means.*

In the fourth place, it is not impossible that during the course of the year the Bombay Port Trust may repay to the Government a loan of £760,000. No credit has, however, been taken on this account.

The experience of a few months is necessary in order to enable us to judge of the extent to which these various considerations will affect the Estimate of *Ways and Means* for the year.

[1] Should the new Savings Bank scheme result in a large increase of deposits, it will eventually, in all probability, become necessary either permanently to strengthen the Cash Balance or to adopt some special method for financing these deposits. The whole of this money is, I need hardly say, held at call.

270. It has been usual, in notifying the intentions of Government in respect to borrowing, to speak under reserve. Indeed, of late years a note has always been attached to the Estimate of *Ways and Means* (see Statement VII) to the effect that *Usual reservation*

"the estimates in this Statement of the amounts to be borrowed and to be supplied to the Home "Treasury by Bills are the best that can now be made; but they are subject to modification "as the year goes on: the Government must not be understood to pledge itself that the "Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated "will be borrowed during the year; or that it will be borrowed in India or in England as the "case may be."

271. I take the present opportunity of drawing special attention to this reservation. I am fully aware of how desirable it is that the Government should state as distinctly as possible what are its intentions in respect to borrowing. At the same time I must point out that to frame, twelve months in advance, an accurate estimate of the cash necessary to carry on the whole work of Government in India, is at all times a matter of very great difficulty. The difficulty is especially great this year owing, in the first place, to the large fiscal reforms which are about to be introduced, the full effect of which upon several heads of Revenue, notably *Salt* and *Railways*, can only be learnt by experience; and, in the second place, owing to the uncertainty which must for the present prevail as to the extent to which the new Stock Notes will be taken up. All that the Government can do is to place the public fully in possession of the facts of the case as they now stand, and to indicate what is the most probable conclusion that is to be drawn from these facts. I cannot at present go further than to say (1) that it is uncertain whether we shall require any loan or not; (2) that if we have to borrow at all, it is not probable that we shall require more than £1,500,000 at most; and (3) that unless any extraordinary and unforeseen circumstance, such, for instance, as a famine, should arise, it is probable that our requirements will not be greater than could be supplied by the local banks temporarily under arrangements by which they would be repaid before the opening of the export season. But it must be clearly understood that I can at present give no sort of pledge as to the course the Government will ultimately pursue, and that we reserve to ourselves the most complete liberty of action during the year to take whatever steps further experience may show to be necessary. *Special attention drawn to reservation.*

XVI.—Conclusion.

272. I regret the length to which this Statement has extended. It is difficult, in making an Indian Financial Statement, to draw the line between saying too much and saying too little. The English practice of merely giving the broad features of the finance of the year has many advantages. The objection to applying this method to India is that, if the details are not given in the Financial Statement, they do not come under the consideration of the public at all until the Accounts are finally made up. Last year I endeavoured to make my Statement as short as possible. The result, so far as I could judge from the comments of the Press both in England and India, was that the broad features of the financial position were generally well understood, but that misapprehension prevailed on some points which might, perhaps, have been removed had my Statement been less brief. This year my Statement is necessarily much longer, as the subjects which I have had to treat are of greater importance; but I have endeavoured, so far as is possible, to avoid descending into too great detail. I think it is, on the whole, better to omit explanations on matters of comparatively minor importance than to run the risk of the main issues being obscured amidst a mass of detail. I need, however, hardly add that there is not a single item in the Estimates about which full explanation cannot be given, if the necessity for doing so should arise. Conclusion. *Length of Statement.*

273. It will be desirable, finally, to recapitulate briefly the main facts of the present Financial Statement, to state the issues which call for the decision of this Council, and to indicate the features of the Statement which, although they do not necessitate legislation, are of sufficient importance to demand special attention. Recapitulation.

274. The main facts are as follows:—

Deficit of 1880-81.

(i) The Accounts of the year 1880-81 close with a deficit of £4,044,000. This deficit was wholly due to the expenditure on the war. Excluding the net expenditure on account of the war, there was a surplus of £6,320,000.

Surplus of 1881-82.

(ii) We estimate that the year 1881-82 will close with a surplus of £1,577,000 after payment to the Provincial Governments of £670,000 for their Afghan war contribution, and of £360,000 in connection with the renewal of the quinquennial contracts. On the other hand, about £250,000 of the English War contribution has been credited to the year in excess of the War Expenditure, thus abnormally increasing the surplus. But for these extraordinary items of Revenue and Expenditure, the surplus would have been £2,357,000.

Surplus of 1882-83.

(iii) We estimate the surplus of the year 1882-83 at £285,000. If no taxes were taken off and the Opium Revenue were taken at £7,250,000 net, the Surplus would be £3,171,000 (see Statement X).

Proposals involving legislation.

275. The proposals now made by the Government which involve legislation, are—

Remission of the Patwari Cess in the N.-W. Provinces.

(i) The remission of the Patwari Cess in the North-Western Provinces and the payment by Government of the patwaris in Oudh, who are now paid by the land-owners. This proposal involves a virtual remission of taxation to the extent of £316,000.

Abolition of Import Duties.

(ii) The total abolition of the Cotton Duties and the General Import Duties. This involves a remission of taxation to the extent of £1,219,000.

Reduction of Salt Duty.

(iii) The reduction of the rate of the duty on salt to Rs. 2 a maund everywhere except in the Trans-Indus districts of the Punjab and in British Burma. This involves a loss of Revenue of about £1,400,000. Legislation is not absolutely required in order to introduce this change, but as the present Salt Act requires some amendments, independently of any change in the rate of duty, we propose to take this opportunity to bring a Bill to effect these amendments under the consideration of the Council.

Other points not involving legislation.

276. The remaining points of special importance which do not involve legislation are—

Subordinate Civil Services.

(i) The improvement in the position of the Subordinate Civil Services, which it is estimated will cost about £50,000 a year.

Provincial contracts.

(ii) The arrangements in connection with the renewal of the Provincial contracts.

Opium.

(iii) The policy of the Government in respect to Opium. The net Revenue from this source has been taken at £7,250,000 in the Estimates for the coming year.

The License Tax.

(iv) The attitude of the Government in respect to the License Tax. It is proposed to make no change at present, but we reserve to ourselves complete liberty of action for the future.

Stock Notes.

(v) The introduction of a scheme to facilitate borrowing from small local investors by the issue of Stock Notes.

Military Expenditure.

277. To these must be added the steps which have been taken so far to reduce the cost of the Army and to improve its efficiency. As I have already mentioned, my Honourable Colleague, General Wilson, who can speak both with far greater authority and a more intimate knowledge of the subject than any to which I can pretend, will, in the course of the debate, explain fully the actual position of affairs in respect to Military Expenditure.

Conclusion.

278. I commend these measures to the attention of this Council and of the public in the confident belief that they will receive fair and impartial consideration, and in the firm conviction that their adoption will benefit India.

Services rendered by Mr. Hope.

279. I cannot close this Statement without cordially acknowledging the obligations the Government is under to Mr. Hope, the able Secretary in the Financial Department. Mr. Hope's wide economic knowledge, his great experience of every branch of the Indian administration, and the keen interest which he feels in every measure tending to promote the welfare of the people of India, have been invaluable in the consideration of the important measures which have recently been under discussion.

INDIAN TARIFF BILL.

Major the Hon'ble EVELYN BARING then moved for leave to introduce a Bill to amend the law relating to Customs-duties, and for other purposes.

The Hon'ble MR. INGLIS asked if he rightly understood that the Customs Bill, if passed on Friday next, would take effect at once; and secondly, that goods would be dealt with under section 37 of Act VIII of 1878, that is, that goods in bond, and goods afloat, and goods landed but not "entered," would get the benefit of the reduction, but not goods for which, before the passing of the Bill on Friday, a bill of entry had been delivered to the Customs Collector under section 86.

Major the Hon'ble E. BARING in reply said that his hon'ble friend had rightly understood the scope of the Bill in respect to both the questions: the answer to both of them was in the affirmative.

The Motion was put and agreed to.

Major the Hon'ble E. BARING also applied to His Excellency the President to suspend the Rules for the Conduct of Business.

The PRESIDENT declared the Rules suspended.

Major the Hon'ble E. BARING then introduced the Bill.

SALT BILL.

Major the Hon'ble E. BARING also moved for leave to introduce a Bill for regulating the Duty on Salt, and for other purposes.

The Motion was put and agreed to.

Major the Hon'ble E. BARING also applied to His Excellency the President to suspend the Rules for the Conduct of Business.

The PRESIDENT declared the Rules suspended.

Major the Hon'ble E. BARING then introduced the Bill.

N.-W. P. AND OUDH KÁNÚNGOS AND PATWÁRÍS BILL.

Major the Hon'ble E. BARING also moved for leave to introduce a Bill to amend the law relating to Kánúngos and Patwárís in the North-Western Provinces and Oudh.

The Motion was put and agreed to.

Major the Hon'ble E. BARING also applied to His Excellency the President to suspend the Rules for the Conduct of Business.

The PRESIDENT declared the Rules suspended.

Major the Hon'ble E. BARING then introduced the Bill.

The Council adjourned to Friday, the 10th March, 1882.

CALCUTTA;

The 8th March, 1882.

R. J. CROSTHWAITE,

Offg. Secy. to the Govt. of India,
Legislative Department.

I.—REVENUE AND EXPENDITURE OF THE GOVERNMI

Estim

REVENUES.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 18 compared with Re Estimates, 1881-8	
							Increase.	Decre
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	21,910,314	22,495,000	22,449,000	...	46,000	22,172,000	...	277
II.—Tributes ...	742,209	705,000	721,000	16,000	...	701,000	...	2
III.—Forest	709,320	770,000	820,000	50,000	...	809,000	...	11
IV.—Excise ...	3,135,226	3,031,000	3,411,000	380,000	...	3,331,000	...	80
V.—Assessed Taxes ...	558,720	550,000	538,000	...	12,000	538,000	...	...
VI.—Provincial Rates ...	2,776,370	2,863,000	2,885,000	22,000	...	2,649,000	...	236
VII.—Customs	2,539,612	2,367,000	2,290,000	...	77,000	1,181,000	...	1,109
VIII.—Salt	7,115,988	7,153,000	7,213,000	60,000	...	6,049,000	...	1,164
IX.—Opium	10,480,051	8,763,000	9,900,000	1,137,000	...	9,500,000	...	400
X.—Stamps	3,250,581	3,290,000	3,328,000	38,000	...	3,342,000	14,000	...
XI.—Registration ...	281,230	290,000	280,000	...	10,000	284,000	4,000	...
XII.—Mint	89,565	89,000	58,000	...	31,000	145,000	87,000	...
XIII.—Post Office ...	1,018,653	967,000	976,000	9,000	...	967,000	...	9
XIV.—Telegraph ...	539,087	481,000	476,000	...	5,000	525,000	49,000	...
XV.—Minor Departments ...	78,492	101,000	113,000	12,000	...	66,000	...	47
XVI.—Law and Justice ...	687,764	664,000	643,000	...	21,000	659,000	16,000	...
XVII.—Police ...	241,769	236,000	242,000	6,000	...	248,000	6,000	...
XVIII.—Marine	246,519	210,000	206,000	...	4,000	183,000	...	23
XIX.—Education	170,238	143,000	179,000	36,000	...	177,000	...	2
XX.—Medical	43,368	42,000	43,000	1,000	...	41,000	...	2
XXI.—Stationery and Printing	62,462	61,000	60,000	...	1,000	59,000	...	1
XXII.—Interest	875,679	678,000	892,000	214,000	...	652,000	...	240
XXIII - Superannuations ...	315,999	315,000	312,000	...	3,000	307,000	...	5
XXIV.—Miscellaneous ...	731,742	271,000	379,000	108,000	...	268,000	...	111
XXV.—Railways	7,952,973	7,950,000	9,087,000	1,137,000	...	8,910,000	...	177
XXVI.—Irrigation and Navigation	829,402	903,000	923,000	20,000	...	962,000	39,000	...
XXVII.—Other Public Works ...	547,313	485,000	557,000	72,000	...	485,000	...	[illegible]
XXVIII.—Army	924,127	814,000	969,000	155,000	...	868,000	...	101
English Contribution for Afghan War ...	2,695,000	3,000,000	2,305,000	...	695,000	...	...	2,305
Military Operations in Afghanistan ...	602,607	61,000	267,000	206,000	...	...	...	267
XXIX.—Gain by Exchange ...	407,521	412,000	391,000	...	21,000	381,000	...	10
GRAND TOTAL ...	72,559,901	70,160,000	72,913,000	2,753,000	...	66,459,000	...	6,454
Deficit	4,044,139	...	...	...	...	...	...	...

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

INDIA IN INDIA AND IN ENGLAND.

83.

EXPENDITURE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with Regular Estimates, 1881-82. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
Interest on Debt ...	6,051,065	6,287,000	6,414,000	127,000	...	6,391,000	...	23,000
Interest, other Accounts	413,973	409,000	445,000	36,000	...	459,000	14,000	...
Refunds and Drawbacks ...	469,206	350,000	423,000	73,000	...	511,000	88,000	...
Land Revenue ...	2,983,679	3,032,000	3,037,000	5,000	...	3,168,000	131,000	...
Forest ...	465,976	571,000	600,000	29,000	...	581,000	...	19,000
Excise ...	95,404	99,000	99,000	...	...	99,000	...	...
Assessed Taxes ...	21,237	15,000	14,000	...	1,000	15,000	1,000	...
Provincial Rates ...	46,435	48,000	49,000	1,000	...	49,000	...	...
Customs ...	198,927	206,000	196,000	...	10,000	163,000	...	33,000
Salt ...	363,537	428,000	544,000	116,000	...	639,000	95,000	...
Opium ...	2,028,757	2,263,000	2,062,000	...	201,000	2,250,000	188,000	...
Stamps ...	107,465	114,000	109,000	...	5,000	119,000	10,000	...
Registration ...	173,351	186,000	178,000	...	8,000	186,000	8,000	...
Mint ...	92,618	105,000	94,000	...	11,000	108,000	14,000	...
Post Office ...	1,175,505	1,098,000	1,150,000	52,000	...	1,173,000	23,000	...
Telegraph ...	497,834	562,000	567,000	5,000	...	637,000	70,000	...
Administration ...	1,532,056	1,519,000	1,502,000	...	17,000	1,504,000	2,000	...
Minor Departments ...	401,140	458,000	547,000	89,000	...	442,000	...	105,000
Law and Justice ...	3,203,613	3,351,000	3,181,000	...	170,000	3,347,000	166,000	...
Police ...	2,524,198	2,571,000	2,551,000	...	20,000	2,635,000	84,000	...
Marine ...	551,586	735,000	620,000	...	115,000	621,000	1,000	...
Education ...	998,468	1,058,000	1,057,000	...	1,000	1,149,000	92,000	...
Ecclesiastical ...	158,638	159,000	160,000	1,000	...	163,000	3,000	...
Medical ...	666,735	698,000	678,000	...	20,000	703,000	25,000	...
Stationery and Printing	485,010	512,000	562,000	50,000	...	440,000	...	122,000
Political ...	531,183	562,000	663,000	101,000	...	520,000	...	143,000
Allowces. & Assignments...	1,898,773	1,943,000	1,932,000	...	11,000	1,939,000	7,000	...
Civil Furlough Allces. ...	223,741	234,000	223,000	...	11,000	234,000	11,000	...
Superannuations ...	2,150,553	2,064,000	2,073,000	9,000	...	2,101,000	28,000	...
Miscellaneous ...	280,130	271,000	293,000	22,000	...	271,000	...	22,000
Famine Relief & Insurance								
Relief ...	34,469	...	23,000	23,000	...	...	...	23,000
Protective Works ...	...	750,000	727,000	...	23,000	750,000	23,000	...
Reduction of Debt ...	...	750,000	750,000	...	...	750,000	...	...
Railways ...	6,478,559	7,189,000	7,124,000	...	65,000	7,592,000	468,000	...
Subsidized Railways ...	...	...	39,000	39,000	...	50,000	11,000	...
Frontier Railways ...	2,293,615	790,000	209,000	...	581,000	223,000	14,000	...
Irrigation & Navigation...	1,185,114	1,385,000	1,382,000	...	3,000	1,527,000	145,000	...
Other Public Works ...	4,312,997	5,035,000	5,322,000	287,000	...	5,371,000	49,000	...
Army ...	16,717,713	16,459,000	17,119,000	660,000	...	16,128,000	...	991,000
Military Operations in Afghanistan ...	11,368,489	2,271,000	1,611,000	...	660,000	...	...	1,611,000
Loss by Exchange ...	3,124,330	3,475,000	3,685,000	210,000	...	3,156,000	...	529,000
	76,306,079	70,012,000	70,014,000	2,000	...	68,164,000	...	1,850,000
Provincial Surpluses ...	+336,686	+114,000	+ 1,357,000	+ 1,243,000	...	...	...	+1,357,000
Local Deficits ...	—38,725	—821,000	— 35,000	...	— 786,000	— 1,990,000	—1,955,000	...
TOTAL ...	76,604,040	69,305,000	71,336,000	2,031,000	...	66,174,000	...	5,162,000
Plus	...	855,000	1,577,000	722,000	...	285,000	...	1,292,000
Productive Public Works	3,238,070	2,608,000	2,656,000	48,000	...	2,765,000	109,000	...
Pro. P. Works E. I. Railway	418,475	860,000	1,035,000	175,000	...	485,000	...	550,000
Do. do. Madras Irrigation and Canal Company's undertaking ...	...	1,405,000	...	...	1,405,000	...	...	...

WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

II.—REVENUE AND EXPENDITURE OF THE GOVERNM

(Distinguishing Revenue and Ch

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REVENUE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates compared with R Estimates, 1881	
							Increase.	De
CIVIL.	£	£	£	£	£	£	£	
I.—Land Revenue ...	21,112,995	21,788,000	21,770,000	...	18,000	21,487,000	...	2
II.—Tributes	742,209	705,000	721,000	16,000	...	701,000	...	
III.—Forest	709,320	770,000	820,000	50,000	...	809,000	...	
IV.—Excise	3,135,226	3,031,000	3,411,000	380,000	...	3,331,000	...	
V.—Assessed Taxes ...	558,720	550,000	538,000	...	12,000	538,000	...	
VI.—Provincial Rates ...	2,776,370	2,863,000	2,885,000	22,000	...	2,649,000	...	23
VII.—Customs	2,539,612	2,367,000	2,290,000	...	77,000	1,181,000	...	1,1
VIII.—Salt	7,115,988	7,153,000	7,213,000	60,000	...	6,049,000	...	1,1
IX.—Opium	10,480,051	8,763,000	9,900,000	1,137,000	...	9,500,000	...	4
X.—Stamps	3,250,581	3,290,000	3,328,000	38,000	...	3,342,000	14,000	
XI.—Registration ...	281,230	290,000	280,000	...	10,000	284,000	4,000	
XII.—Mint	89,565	89,000	58,000	...	31,000	145,000	87,000	
XIII.—Post Office ...	1,018,653	967,000	976,000	9,000	...	967,000	...	
XIV.—Telegraph ...	539,087	481,000	476,000	...	5,000	525,000	49,000	
XV.—Minor Departments...	78,492	101,000	113,000	12,000	...	66,000	...	
XVI.—Law and Justice ...	687,764	664,000	643,000	...	21,000	659,000	16,000	
XVII.—Police	241,769	236,000	242,000	6,000	...	248,000	6,000	
XVIII.—Marine	246,519	210,000	206,000	...	4,000	183,000	...	
XIX.—Education ...	170,238	143,000	179,000	36,000	...	177,000	...	
XX.—Medical ...	43,368	42,000	43,000	1,000	...	41,000	...	
XXI.—Stationery & Printing	62,462	61,000	60,000	...	1,000	59,000	...	
XXII.—Interest	875,679	678,000	892,000	214,000	...	652,000	...	24
XXIII.—Superannuations ...	315,999	315,000	312,000	...	3,000	307,000	...	
XXIV.—Miscellaneous ...	731,742	271,000	379,000	108,000	...	268,000	...	11
XXV.—Railways Subsidized...	...	...	2,000	2,000	...	1,000	...	
XXVI.—Irrigation & Navign.	197,908	180,000	129,000	...	51,000	133,000	4,000	
XXVII.—Other Public Works	547,313	485,000	557,000	72,000	...	485,000	...	7
XXVIII.—Army	924,127	814,000	969,000	155,000	...	868,000	...	10
English Contribution for Afghan War ...	2,695,000	3,000,000	2,305,000	...	695,000	...	...	2,3
Military operations in Afghanistan ...	602,607	61,000	267,000	206,000	...	...	...	26
XXIX.—Gain by Exchange ...	407,521	412,000	391,000	...	21,000	381,000	...	1
TOTAL ...	63,178,115	60,780,000	62,355,000	1,575,000	...	56,036,000	...	6,31
Revenue from Productive Public Works.								
XXV.—Railways—								
State (Gross Earnings)	2,269,135	2,420,000	2,485,000	65,000	...	2,776,000	291,000	
Guaranteed (Net Traffic Receipts) ...	2 913,313	2,730,000	3,490,000	760,000	...	3,473,000	...	4
East Indian Railway ...	2,770,525	2,800,000	3,110,000	310,000	...	2,660,000	...	45
XXVI.—Irrign. & Navigation—								
Direct Receipts ...	639,144	739,000	804,000	65,000	...	844,000	40,000	
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	—7,650	—16,000	—10,000	6,000	...	—15,000	...	
I.—Portion of Land Revenue due to Irrigation	797,319	707,000	679,000	...	28,000	685,000	6,000	
Total	9,381,786	9,380,000	10,558,000	1,178,000	...	10,423,000	...	13
GRAND TOTAL REVENUE ...	72,559,901	70,160,000	72,913,000	2,753,000	...	66,459,000	...	6,45
Deficit	4,044,139	...	...	...	...	...	...	

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

INDIA IN INDIA AND IN ENGLAND.

(Productive Public Works.)

-83.

EXPENDITURE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83 compared with Regular Estimates, 1881-82. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
Interest on Debt ...	3,669 195	3,838,000	4,087,000	249,000	...	3,917,000	...	170,000
Interest, other Accounts...	413,973	409,000	445,000	36,000	...	459,000	14,000	...
Refunds and Drawbacks...	469,206	350,000	423,000	73,000	...	511,000	88,000	...
Land Revenue ...	2,983,679	3,032,000	3,037,000	5,000	...	3,168,000	131,000	...
Forest	465,976	571,000	600,000	29,000	...	581,000	...	19,000
Excise	95,404	99 000	99,000	...	...	99,000	...	...
Assessed Taxes ...	21,237	15,000	14,000	...	1,000	15,000	1,000	...
Provincial Rates ...	46,435	48,000	49,000	1,000	...	49,000	...	...
Customs	198,927	206,000	196,000	...	10,000	163,000	...	33,000
Salt	363,537	428,000	544,000	116,000	...	639,000	95,000	...
Opium	2,028,757	2,263,000	2,062,000	...	201,000	2,250,000	188,000	...
Stamps	107,465	114,000	109,000	...	5,000	119,000	10,000	...
Registration	173,351	186,000	178,000	...	8,000	186,000	8,000	...
Mint	92,618	105,000	94,000	...	11,000	108,000	14,000	...
Post Office	1,175,505	1,098,000	1,150,000	52,000	...	1,173,000	23,000	...
Telegraph	497,834	562,000	567,000	5,000	...	637,000	70,000	...
Administration ...	1,532,056	1,519,000	1,502,000	...	17,000	1,504,000	2,000	...
Minor Departments ...	401,140	458,000	547,000	89,000	...	442,000	...	105,000
Law and Justice ...	3,203,613	3,351,000	3,181,000	...	170,000	3,347,000	166,000	...
Police	2,524,198	2,571,000	2,551,000	...	20,000	2,635,000	84,000	...
Marine	551,586	735,000	620,000	...	115,000	621,000	1,000	...
Education	998,468	1,058,000	1,057,000	...	1,000	1,149,000	92,000	...
Ecclesiastical ...	158,638	159,000	160,000	1,000	...	163,000	3,000	...
Medical	666,735	698,000	678,000	...	20,000	703,000	25,000	...
Stationery & Printing ...	485,010	512,000	562,000	50,000	...	440,000	...	122,000
Political	531,183	562,000	663,000	101,000	...	520,000	...	143,000
Allowces. & Assignments	1,898,773	1,943,000	1,932,000	...	11,000	1,939,000	7,000	...
Civil Furlough Allowces.	223,741	234,000	223,000	...	11,000	234,000	11,000	...
Superannuations ...	2,150,553	2,064,000	2,073,000	9,000	...	2,101,000	28,000	...
Miscellaneous ...	280,130	271,000	293,000	22,000	...	271,000	...	22,000
Famine Relief & Insurance								
Relief	34,469	...	23,000	23,000	...	...	...	23,000
Protective Works ...	...	750,000	727,000	...	23,000	750,000	23,000	...
Reduction of Debt ...	...	750,000	750,000	...	...	750,000	...	...
Railways	77,003	417,000	281,000	...	136,000	592,000	311,000	...
Subsidized Railways ...	...	...	39,000	39,000	...	50,000	11,000	...
Frontier Railways ...	2,293,615	790,000	209,000	...	581,000	223,000	14,000	...
Irrigation & Navigation ...	709,103	926,000	879,000	...	47,000	974,000	95,000	...
Other Public Works ...	4,312,997	5,035,000	5,322,000	287,000	...	5,371,000	49,000	...
Army	16,717,713	16,459,000	17,119,000	660,000	...	16,128,000	...	991,000
Military Operations in Afghanistan ...	11,368,489	2,971,000	1,611,000	...	660,000	...	...	1,611,000
Loss by Exchange ...	3,124,330	3,475,000	3,685,000	210,000	...	3,156,000	...	529,000
	67,046,642	60,332,000	60,341,000	9,000	...	58,137,000	...	2,204,000
Provincial and Local Surpluses ...	+ 336,686	+ 114,000	+ 1,357,000	+1,243,000	...	...	...	+1,357,000
Provincial and Local Deficits ...	— 38,725	— 821,000	— 35,000	...	—786,000	—1,990,000	-1,955,000	...
Expenditure ordinary ...	67,344,603	59,625,000	61,663,000	2,038,000	...	56,147,000	...	5,516,000
Expenditure on Productive Public Works (Working Expenses and Interest).								
Railways—								
State (Working and Maintenance) ...	1,607,528	1,669,000	1,716,000	47,000	...	1,741,000	25,000	...
Guaranteed (Interest, Surplus Profits, &c.) ...	3,677,809	3,516,000	3,690,000	174,000	...	3,825,000	135,000	...
East Indian Railway ...	1,116,219	1,587,000	1,437,000	...	150,000	1,434,000	...	3,000
Irrigation & Navigation—								
Working and Maintenance	425,473	426,000	453,000	27,000	...	503,000	50,000	...
Madras Irrigation & Canal Company (Interest, &c.)	50,538	33,000	50,000	17,000	...	50,000	...	...
Interest on Debt ...	2,381,870	2,449,000	2,327,000	...	122,000	2,474,000	147,000	...
Total ...	9,259,437	9,680,000	9,673,000	...	7,000	10,027,000	354,000	...
Grand Total ...	76,604,040	69,305,000	71,336,000	2,031,000	...	66,174,000	...	5,162,000
Surplus	...	855,000	1,577,000	722,000	...	285,000	...	1,292,000
Productive Public Works	3,238,070	2,608,000	2,656,000	48,000	...	2,765,000	109,000	...
Do. do. E. I. Railway ...	418,435	860,000	1,035,000	175,000	...	485,000	...	550,000
Do. do. Madras Irrigation and Canal Company's undertakings	...	1,405,000	...	...	1,405,000	...	...	...

WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

III.—REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN IN

REVENUE.	Regular Estimates, 1881-82.				Budget Estimates, 1882-83.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Tot
	£	£	£	£	£	£	£	
Opening Balance		1,950,000	1,386,200			3,267,600	1,395,000	
I.—Land Revenue	21,219,300	1,099,600	130,100	22,449,000	13,695,800	8,358,800	117,400	22,17
II.—Tributes	721,000	...	...	721,000	701,000	...	...	7
III.—Forest	757,100	35,900	27,000	820,000	398,200	384,100	26,700	809
IV.—Excise	645,900	2,763,700	1,400	3,411,000	1,676,900	1,652,800	1,300	3,331
V.—Assessed Taxes	375,400	162,600	...	538,000	269,000	269,000	...	538
VI.—Provincial Rates	176,800	457,200	2,251,000	2,885,000	400	639,700	2,008,900	2,642
VII.—Customs	2,043,900	246,100	...	2,290,000	1,006,600	174,400	...	1,181
VIII.—Salt	7,187,100	25,900	...	7,213,000	6,020,700	28,300	...	6,049
IX.—Opium	9,900,000	...	...	9,900,000	9,500,000	...	...	9,500
X.—Stamps	574,100	2,753,900	...	3,328,000	1,687,900	1,654,100	...	3,342
XI.—Registration	600	279,400	...	280,000	142,500	141,500	...	284
XII.—Mint	58,000	...	...	58,000	145,000	...	...	145
XIII.—Post Office	971,800	3,400	800	976,000	962,500	3,400	1,100	967
XIV.—Telegraph	476,000	...	...	476,000	525,000	...	...	525
XV.—Minor Departments	60,000	42,900	10,100	113,000	9,000	46,300	10,700	66
XVI.—Law and Justice	84,700	557,900	400	643,000	40,800	617,600	600	659
XVII.—Police	400	201,400	40,200	242,000	—200	210,500	37,700	248
XVIII.—Marine	77,600	128,400	...	206,000	74,400	108,600	...	183
XIX.—Education	1,400	126,400	51,200	179,000	1,500	124,900	50,600	177
XX.—Medical	4,300	33,600	5,100	43,000	1,700	35,600	3,700	41
XXI.—Stationery and Printing ...	14,700	45,300	...	60,000	7,000	52,000	...	59
XXII.—Interest	859,000	13,100	19,900	892,000	628,800	10,400	12,800	652
XXIII.—Pensions	294,500	14,000	3,500	312,000	272,500	31,000	3,500	307
XXIV.—Miscellaneous	65,300	184,200	129,500	379,000	44,900	120,300	102,800	268
XXV.—Railways	8,523,100	563,900	...	9,087,000	8,281,300	628,700	...	8,910
XXVI.—Irrigation and Navigation ...	315,600	606,200	1,200	923,000	275,900	685,000	1,100	962
XXVII.—Other Public Works ...	72,200	325,400	159,400	557,000	59,900	311,700	113,400	485
XXVIII.—Army	969,000	...	...	969,000	868,000	...	...	8
English Contribution for Afghan War.	2,305,000	...	...	2,305,000	...	...	...	
Military Operations in Afghanistan.	267,000	...	...	267,000	...	...	...	
XXIX.—Gain by Exchange	390,000	1,000	...	391,000	381,000	...	...	381
Total Revenue ...	59,410,800	10,671,400	2,830,800	72,913,000	47,678,000	16,288,700	2,492,300	66,459
Deposits and Advances (Local) ...		...	468,100			...	466,700	
GRAND TOTAL ...		12,621,400	4,685,100			19,556,300	4,354,000	

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

D IN ENGLAND IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL AND LOCAL.

EXPENDITURE.	Regular Estimates, 1881-82.				Budget Estimates, 1882-83.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£
-Interest on Debt	5,732,500	681,500	...	6,414,000	5,662,700	728,300	...	6,391,000
-Interest, Other Accounts ...	440,500	900	3,600	445,000	455,000	...	4,000	459,000
-Refunds and Drawbacks ...	228,800	180,800	13,400	423,000	164,900	339,100	7,000	511,000
-Land Revenue	851,600	1,639,900	545,500	3,037,000	258,700	2,575,600	333,700	3,168,000
-Forest	558,200	21,600	20,200	600,000	287,700	268,100	25,200	581,000
-Excise	21,500	76,700	800	99,000	49,600	48,600	800	99,000
-Assessed Taxes	700	13,300	...	14,000	7,700	7,300	...	15,000
-Provincial Rates	—300	5,200	44,100	49,000	—100	5,900	43,200	49,000
-Customs	22,600	173,400	...	196,000	—200	163,200	...	163,000
-Salt	486,000	58,000	...	544,000	575,500	63,500	...	639,000
-Opium	2,062,000	...	...	2,062,000	2,250,000	...	...	2,250,000
-Stamps	14,400	94,600	...	109,000	62,500	56,500	...	119,000
-Registration	300	177,700	...	178,000	93,200	92,800	...	186,000
-Mint	94,000	...	...	94,000	108,000	...	...	108,000
-Post Office	1,055,900	35,600	58,500	1,150,000	1,070,900	36,000	66,100	1,173,000
-Telegraph	567,000	...	...	567,000	637,000	...	...	637,000
-Administration	884,100	589,300	28,600	1,502,000	788,500	686,300	29,200	1,504,000
-Minor Departments	396,500	113,500	37,000	547,000	270,700	136,000	35,300	442,000
-Law and Justice	567,700	2,613,100	200	3,181,000	175,700	3,171,100	200	3,347,000
-Police	82,200	2,205,500	263,300	2,551,000	79,000	2,271,500	284,500	2,635,000
-Marine	473,900	146,100	...	620,000	483,300	137,700	...	621,000
-Education	9,300	721,800	325,900	1,057,000	9,600	771,100	368,300	1,149,000
-Ecclesiastical	119,700	40,300	...	160,000	163,000	...	...	163,000
-Medical	174,300	405,300	98,400	678,000	21,000	571,100	110,900	703,000
-Stationery and Printing ...	246,400	313,000	2,600	562,000	92,000	345,300	2,700	440,000
-Political	662,300	600	100	663,000	519,500	400	100	520,000
-Allowances	1,217,000	715,000	...	1,932,000	1,253,100	685,900	...	1,939,000
-C. F. & A. Allowances	222,500	500	...	223,000	234,000	...	...	234,000
-Superannuation	1,906,000	166,200	800	2,073,000	1,603,800	496,300	900	2,101,000
-Miscellaneous	79,000	122,100	91,900	293,000	57,800	114,500	98,700	271,000
-Famine Relief and Insurance—								
Relief	200	22,800	...	23,000	...	...	...	...
Protective Works	727,000	...	...	727,000	750,000	...	...	750,000
Reduction of Debt	750,000	...	...	750,000	750,000	...	...	750,000
-Railways	6,633,900	490,100	...	7,124,000	6,923,700	668,300	...	7,592,000
Subsidized Railways	39,000	...	...	39,000	50,000	...	...	50,000
Frontier Railways	209,000	...	...	209,000	223,000	...	...	223,000
-Irrigation and Navigation ...	742,100	635,700	4,200	1,382,000	795,400	722,700	8,900	1,527,000
-Other Public Works	1,677,400	2,215,200	1,429,400	5,322,000	1,510,700	2,265,900	1,594,400	5,371,000
-Army	17,119,000	...	...	17,119,000	16,128,000	...	...	16,128,000
Military Operations in Afghanistan	1,611,000	...	...	1,611,000	...	...	...	...
-Loss by Exchange	3,685,000	...	...	3,685,000	3,156,000	...	...	3,156,000
Total Expenditure ...	52,370,200	14,675,300	2,968,500	70,014,000	47,720,900	17,429,000	3,014,100	68,164,000
...ductive Public Works ...	3,691,000			3,691,000	3,250,000			3,250,000
...ntributions to Imperial ...		17,900		17,900		328,600		328,600
Provincial ...			55,100	55,100			103,000	103,000
Local ...		196,900		196,900		302,300		302,300
Total ...	56,061,200	14,890,100	3,023,600	73,974,900	50,970,900	18,059,900	3,117,100	72,147,900
...ct—Imperial Allotment ...		4,811,200		4,811,200				
Contribution from Imperial ...		670,000		670,000		600		600
Provincial			196,900	196,900			302,300	302,300
Local ...		55,100		55,100		103,000		103,000
Total for Deduction ...	...	5,536,300	196,900	5,733,200		103,600	302,300	405,900
Net Expenditure	56,061,200	9,353,800	2,826,700	68,241,700	50,970,900	17,956,300	2,814,800	71,742,000
...osits and Advances (Local) ...			463,400				450,800	
Closing Balance ...		3,267,600	1,395,000			1,600,000	1,088,400	
Grand Total ...		12,621,400	4,685,100			19,556,300	4,354,000	
...urplus or ...eficit		1,317,600	4,100	1,321,700		1,667,600	322,500	1,990,100

* Being difference between Total Revenue and Net Expenditure.

J. WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

IV.—RECEIPTS AND DISBURSEMENTS AT THE TREASURIES.

RECEIPTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 18[illegible] compared with Regular Estimates, 1881-82. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Imperial revenue ...	72,862,022	70,160,000	72,913,000	2,753,000	...	66,459,000	...	6,454,0[illegible]
II.—Public debt* ...	8,488,407	7,105,000	5,620,000	...	1,485,000	1,950,000	...	3,670,[illegible]
III.—Treasury notes and service funds ...	997,763	1,030,000	1,045,000	15,000	...	1,091,000	46,000	[illegible]
IV.—Savings banks' deposits	2,058,490	769,000	1,534,000	765,000	...	1,635,000	101,000	...
V.—Political and other excluded funds ...	596,690	452,000	612,000	160,000	...	623,000	11,000	...
VI.—Provincial and local surplus ...	336,686	114,000	1,357,000	1,243,000	...	...	...	1,357,0[illegible]
VII.—Deposits and advances...	25,167,826	24,366,000	16,978,000	...	7,388,000	19,646,000	2,668,000	...
VIII.—Loans to municipalities, native states, &c. ...	932,124	215,000	306,000	91,000	...	210,000	...	96,0[illegible]
IX.—Guaranteed railway capital ...	1,842,061	1,643,000	2,145,000	502,000	...	2,729,000	584,000	...
X.—Money orders ...	4,570,858	5,433,000	5,602,000	169,000	...	5,602,000	...	...
XI.—Remittances in India ...	21,785,293	15,930,000	15,520,000	...	410,000	13,082,000	...	2,438,0[illegible]
XII.—Secretary of state's bills drawn* ...	15,239,677	17,200,000	17,504,000	304,000	...	15,342,000	...	2,162,0[illegible]
XIII.—Remittances between India and England ...	2,104,084	2,005,000	1,877,000	...	128,000	2,070,000	193,000	...
Total ...	156,981,981	146,422,000	143,013,000	...	3,409,000	130,439,000	...	12,574,0[illegible]
Balance ...	15,300,001	16,510,000	17,498,850	988,850	...	17,251,000	...	247,85[illegible]
GRAND TOTAL ...	172,281,982	162,932,000	160,511,850	...	2,420,150	147,690,000	...	12,821,85[illegible]

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1882-83 are the best that can [illegible] of State will raise by B[illegible]

Abstract of the above showing how t[illegible]

ACCOUNTS, 1880-81.				REGULAR [illegible]	
	£		£		£
Public debt ...	3,679,815	Deficit of imperial revenue	7,398,523	Public debt ...	927,0[illegible]
Treasury notes and service funds ...	247,367	Political and other excluded funds ...	518,792	Treasury notes and service funds ...	251,00[illegible]
Savings banks' deposits ...	943,694	Loans to municipalities, native states, &c. ...	174,526	Savings banks' deposits ...	90,00[illegible]
Surplus of provincial and local revenue ...	297,961	Guaranteed railway capital ...	165,600	Political and other excluded funds ...	10,00[illegible]
Deposits and advances ...	4,493,470	Balance increased ...	2,198,849	Surplus of provincial and local revenue ...	1,322,00[illegible]
Money orders ...	20,501			Loans to municipalities, native states, &c. ...	170,00[illegible]
Secretary of state's bills drawn ...	97,462			Money orders ...	18,00[illegible]
Remittances ...	676,020			Remittances ...	775,15[illegible]
				Balance reduced ...	247,85[illegible]
TOTAL ...	10,456,290	TOTAL ...	10,456,290	TOTAL ...	3,811,00[illegible]

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with Regular Estimates, 1881-82.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
Imperial expenditure ...	80,260,545	74,178,000	75,027,000	849,000	...	69,424,000	...	5,603,000
Public debt	4,808,592	4,583,000	4,693,000	110,000	...	3,138,000	...	1,555,000
Treasury notes and service funds	750,396	817,000	794,000	...	23,000	827,000	33,000	...
Savings banks' deposits ...	1,114,796	1,146,000	1,444,000	298,000	...	1,385,000	...	59,000
Political and other excluded funds ...	1,115,482	492,000	602,000	110,000	...	580,000	...	22,000
Provincial and local deficits	38,725	821,000	35,000	...	786,000	1,990,000	1,955,000	...
Deposits and advances ...	20,674,356	26,915,000	18,234,000	...	8,681,000	17,849,000	...	385,000
Loans to municipalities, native states, &c. ...	1,106,650	113,000	136,000	23,000	...	125,000	...	11,000
Guaranteed railway capital	2,007,661	2,159,000	2,586,000	427,000	...	3,271,000	685,000	...
Money orders	4,550,357	5,433,000	5,584,000	151,000	...	5,584,000	...	...
Remittances in India ...	21,394,055	14,998,000	14,677,850	...	320,150	13,091,000	...	1,586,850
Secretary of state's bills paid	15,142,215	17,200,000	17,504,000	304,000	...	15,342,000	...	2,162,000
Remittances between India and England ...	1,819,302	2,087,000	1,944,000	...	143,000	2,089,000	145,000	...
Total ...	154,783,132	150,942,000	143,260,850	...	7,681,150	134,695,000	...	8,565,850
Balance ...	17,498,850	11,990,000	17,251,000	5,261,000	...	12,995,000	...	4,256,000
GRAND TOTAL ...	172,281,982	162,932,000	160,511,850	...	2,420,150	147,690,000	...	12,821,850

; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary amount stated.

and Means are provided.

1881-82.		BUDGET ESTIMATES, 1882-83.			
	£		£		£
of imperial ...	2,114,000	Treasury notes and service funds	264,000	Deficit of imperial revenue	2,965,000
and advances ...	1,256,000	Savings banks' deposits ...	250,000	Public debt	1,188,000
teed railway capi-	441,000	Political and other excluded funds ...	43,000	Deficit of provincial and local revenue ...	1,990,000
		Deposits and advances ...	1,797,000	Guaranteed railway capital	542,000
		Loans to municipalities, native states, &c. ...	85,000	Remittances	28,000
		Money orders	18,000		
		Balance reduced ...	4,256,000		
TOTAL ...	3,811,000	TOTAL ...	6,713,000	TOTAL ...	6,713,000

ESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

V.—REVENUE AND EXPENDITURE OF T

Estim

REVENUE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 18 compared with Regu Estimates, 1881-8	
							Increase.	Decre
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	21,112,995	21,788,000	21,770,000	...	18,000	21,487,000	...	28
II.—Tributes	742,209	705,000	721,000	16,000	...	701,000	...	2
III.—Forest	707,718	768,100	818,000	49,900	...	806,900	...	11
IV.—Excise	3,135,226	3,031,000	3,411,000	380,000	...	3,331,000	...	8
V.—Assessed Taxes ...	558,720	550,000	538,000	...	12,000	538,000	...	
VI.—Provincial Rates ...	2,776,370	2,863,000	2,885,000	22,000	...	2,649,000	...	23
VII.—Customs	2,539,612	2,367,000	2,290,000	...	77,000	1,181,000	...	1,10
VIII.—Salt	7,115,988	7,153,000	7,213,000	60,000	...	6,049,000	...	1,16
IX.—Opium	10,480,051	8,763,000	9,900,000	1,137,000	...	9,500,000	...	40
X.—Stamps	3,250,581	3,290,000	3,328,000	38,000	...	3,342,000	14,000	
XI.—Registration ...	281,230	290,000	280,000	...	10,000	284,000	4,000	
XII.—Mint	89,525	89,000	58,000	...	31,000	145,000	87,000	
XIII.—Post Office ...	1,018,653	967,000	976,000	9,000	...	967,000	...	
XIV.—Telegraph ...	508,743	452,600	422,800	...	29,800	493,700	70,900	
XV.—Minor Departments ...	62,401	62,500	68,600	6,100	...	65,500	...	
XVI.—Law and Justice ...	687,764	664,000	643,000	...	21,000	659,000	16,000	
XVII.—Police	241,769	236,000	242,000	6,000	...	248,000	6,000	
XVIII.—Marine	246,519	210,000	206,000	...	4,000	183,000	...	2
XIX.—Education	170,238	143,000	179,000	36,000	...	177,000	...	
XX.—Medical ...	41,258	37,700	39,000	1,300	...	39,000	...	
XXI.—Stationery and Printing	62,396	61,000	60,000	...	1,000	59,000	...	
XXII.—Interest	678,129	668,000	838,000	170,000	...	647,000	...	19
XXIII.—Superannuation Contributions	212,546	215,600	208,100	...	7,500	206,800	...	
XXIV.—Miscellaneous ...	636,362	265,000	365,800	100,800	...	262,000	...	10
XXV.—Railways (Subsidized)	...	...	—300	—300	...	...	...	
XXVI.—Irrigation and Navigation	197,968	180,000	129,000	...	51,000	133,000	4,000	
XXVII.—Other Public Works...	533,502	472,500	543,300	70,800	...	469,000	...	7
XXVIII.—Army	837,075	777,000	902,500	125,500	...	813,500	...	8
Military Operations in Afghanistan ...	602,607	61,000	267,000	206,000	...	...	...	26
XXIX.—Gain by Exchange ...	407,521	412,000	391,000	...	21,000	381,000	...	1
Total ...	59,935,616	57,542,000	59,692,800	2,150,800	...	55,817,400	...	3,87
Revenue from Productive Public Works.								
XXV.—Railways—								
State (Gross Earnings)...	2,268,905	2,420,000	2,484,800	64,800	...	2,775,800	291,000	
Guaranteed (Net Traffic Receipts) ...	2,913,313	2,729,800	3,490,000	760,200	...	3,473,000	...	
East Indian Railway ...	2,770,525	2,800,000	3,110,000	310,000	...	2,660,000	...	4
XXVI.—Irrign. and Navigation—								
Direct Receipts ...	638,656	738,500	803,800	65,300	...	843,800	40,000	
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)...	—7,650	—16,000	—10,000	6,000	...	—15,000	...	
I.—Portion of Land Revenue due to Irrigation	797,319	707,000	679,000	...	28,000	685,000	6,000	
Total ...	9,381,068	9,379,300	10,557,600	1,178,300	...	10,422,600	...	
GRAND TOTAL ...	69,316,684	66,921,300	70,250,400	3,329,100	...	66,240,000	...	4

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

VERNMENT OF INDIA IN INDIA.

.83.

EXPENDITURE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83 compared with Regular Estimates, 1881-82. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
Interest on Debt ...	1,327,977	1,367,300	1,580,700	213,400	...	1,477,300	...	103,400
Interest, other Accounts	413,412	407,300	442,300	35,000	...	457,200	14,900	...
Refunds and Drawbacks ...	469,206	350,000	423,000	73,000	...	511,000	88,000	...
Land Revenue ...	2,982,998	3,031,100	3,036,400	5,300	...	3,167,000	130,600	...
Forest	461,908	565,300	594,800	29,000	...	575,800	...	19,000
Excise	95,404	99,000	99,000	...	...	99,000	...	...
Assessed Taxes ...	21,237	15,000	14,000	...	1,000	15,000	1,000	...
Provincial Rates ...	46,435	48,000	49,000	1,000	...	49,000	...	...
Customs	198,927	206,000	196,000	...	10,000	163,000	...	33,000
Salt	363,536	428,000	544,000	116,000	...	639,000	95,000	...
Opium	2,028,669	2,262,500	2,060,900	...	201,600	2,249,900	189,000	...
Stamps	75,863	74,000	77,400	3,400	...	80,000	2,600	...
Registration	173,351	186,000	178,000	...	8,000	186,000	8,000	...
Mint	89,227	85,200	71,200	...	14,000	104,400	33,200	...
Post Office	1,069,147	997,900	1,051,300	53,400	...	1,069,400	18,100	...
Telegraph	408,955	459,600	455,900	...	3,700	514,900	59,000	...
Administration ...	1,291,483	1,298,900	1,275,300	...	23,600	1,286,300	11,000	...
Minor Departments ...	371,289	438,700	525,500	86,800	...	420,800	...	104,700
Law and Justice ...	3,203,347	3,349,600	3,180,700	...	168,900	3,345,700	165,000	...
Police	2,524,198	2,571,000	2,551,000	...	20,000	2,635,000	84,000	...
Marine	398,915	432,100	394,000	...	38,100	376,300	...	17,700
Education	998,061	1,057,600	1,056,600	...	1,000	1,148,600	92,000	...
Ecclesiastical	157,983	158,200	159,500	1,300	...	162,000	2,500	...
Medical	659,532	690,500	670,500	...	20,000	695,500	25,000	...
Stationery and Printing...	410,401	424,400	434,400	10,000	...	309,000	...	125,400
Political	444,896	535,700	636,200	100,500	...	492,700	...	143,500
Allowances and Assigns....	1,873,872	1,881,900	1,910,900	29,000	...	1,873,900	...	37,000
Civil Furlo. Allowances	6,217	4,000	5,000	1,000	...	4,000	...	1,000
Superannuations ...	779,589	708,000	706,000	...	2,000	741,000	35,000	...
Miscellaneous ...	249,307	251,000	271,000	20,000	...	253,000	...	18,000
Famine Relief and Insurance—								
Relief	32,638	...	22,800	22,800	...	...	...	22,800
Protective Works ...	...	750,000	727,000	...	23,000	750,000	23,000	...
Reduction of Debt ...	...	750,000	750,000	...	...	750,000	...	...
Railways	77,003	417,000	281,000	...	136,000	592,000	311,000	...
Subsidized Railways ...	...	...	34,700	34,700	...	33,500	...	1,200
Frontier Railways ...	1,598,918	386,000	—131,000	...	517,000	120,000	251,000	...
Irrigation and Navigation	703,817	925,900	878,800	...	47,100	973,800	95,000	...
Other Public Works ...	4,224,748	4,939,400	5,221,000	281,600	...	5,280,300	59,300	..
Army ...	12,613,468	12,392,000	13,034,800	642,800	...	12,103,000	...	931,800
Military Operations in Afghanistan ...	11,297,926	2,271,000	1,610,000	...	661,000	...	...	1,610,000
Loss by Exchange ...	3,124,330	3,475,000	3,685,000	210,000	...	3,156,000	...	529,000
	57,268,190	50,690,600	50,764,600	74,000	...	48,860,300	...	1,904,300
Provincial and Local ... Surpluses + ...	+ 336,686	+114,000	+1,357,000	+1,243,000	...	...	...	+1,357,000
Provincial and Local ... Deficits — ...	—38,725	—821,000	—35,000	...	—786,000	—1,990,000	-1,955,000	...
Total ...	57,566,151	49,983,600	52,086,600	2,103,000	...	46,870,300	...	5,216,300
Expenditure on Productive Public Works (Working Expenses and Interest).								
Railways—								
State (Working & Maintenance)	1,607,528	1,669,000	1,716,000	47,000	...	1,741,000	25,000	...
Guaranteed (Interest, Surplus Profits, &c.) ...	423,305	249,000	425,000	176,000	...	547,000	122,000	...
East Indian Railway ...	123,046	204,600	199,600	...	5,000	214,700	15,100	...
Irrigation & Navigation—								
Working and Maintenance	425,347	426,000	453,000	27,000	...	503,000	50,000	...
Madras Irrigation and Canal Company (Interest, &c.)	555	—200	—200	...	...	—200	...	...
Interest on Debt ...	2,037,876	2,209,400	1,973,100	...	236,300	2,132,000	158,900	...
Total ...	4,617,657	4,757,800	4,766,500	8,700		5,137,500	371,000	...
GRAND TOTAL ...	62,183,808	54,741,400	56,853,100	2,111,700	...	52,007,800	..	4,845,300
Productive Public Works	2,667,392	2,150,000	2,211,000	61,000	...	2,215,000	4,000	...
Do. do. E. I. Railway...	418,435	860,000	535,000	...	325,000	485,000	...	50,000

WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

VI.—REVENUE AND EXPENDITURE OF THE HOM

Estimate

REVENUE.	ACCOUNTS, 1880-81.	BUDGET ESTIMATES, 1881-82.	REGULAR ESTIMATES, 1881-82.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1882-83.	BUDGET ESTIMATES, 1882-83, COMPARED WITH REGULAR ESTIMATES, 1881-82.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
III.—FOREST	1,602	1,900	2,000	100	...	2,100	100	...
XII.—MINT	40	...	...	...	...	...	...	...
XIV.—TELEGRAPH ...	30,344	28,400	53,200	24,800	...	31,300	...	21,900
XV.—MINOR DEPARTMENTS	16,091	38,500	44,400	5,900	...	500	...	43,900
XX.—MEDICAL ...	2,110	4,300	4,000	...	300	2,000	...	2,000
XXI.—STATIONERY AND PRINTING ...	66	...	...	...	...	...	...	...
XXII.—INTEREST ...	197,550	10,000	54,000	44,000	...	5,000	...	49,000
XXIII.—SUPERANNUATION CONTRIBUTIONS ...	103,453	99,400	103,900	4,500	...	100,200	...	3,700
XXIV.—MISCELLANEOUS ...	95,380	6,000	13,200	7,200	...	6,000	...	7,200
XXV.—RAILWAYS ...	...	...	2,300	2,300	...	1,000	...	1,300
XXVII.—OTHER PUBLIC WORKS ...	13,811	12,500	13,700	1,200	...	16,000	2,300	...
XXVIII.—ARMY ..	87,052	37,000	66,500	29,500	...	54,500	...	12,000
ENGLISH CONTRIBUTION FOR AFGHAN WAR ...	2,695,000	3,000,000	2,305,000	...	695,000	...	...	2,305,000
TOTAL ...	3,242,499	3,238,000	2,662,200	...	575,800	218,600	...	2,443,600
Revenue from Productive Public Works.								
XXV.—RAILWAYS ...	230	200	200	...	...	200	...	...
XXVI.—IRRIGATION ...	488	500	200	...	300	200	...	...
	718	700	400	...	300	400	...	...
TOTAL ...	3,243,217	3,238,700	2,662,600	...	576,100	219,000	...	2,443,600

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

1882-83.

EXPENDITURE.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with Regular Estimates, 1881-82. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	2,341,218	2,470,700	2,506,300	35,600	...	2,439,700	...	66,600
2.—Interest, other Accounts	561	1,700	2,700	1,000	...	1,800	...	900
4.—Land Revenue ...	681	900	600	...	300	1,000	400	...
5.—Forest	4,068	5,200	5,200	...	...	5,200	...	...
10.—Salt	1	...	...	...	...	...	...	...
11.—Opium	88	500	1,100	600	...	100	...	1,000
12.—Stamps	31,602	40,000	31,600	...	8,400	39,000	7,400	...
14.—Mint	3,391	19,800	22,800	3,000	...	3,600	...	19,200
15.—Post Office ...	106,358	100,100	98,700	...	1,400	103,600	4,900	...
16.—Telegraph ...	88,879	102,400	111,100	8,700	...	122,100	11,000	...
17.—Administration ...	240,573	220,100	226,700	6,600	...	217,700	...	9,000
18.—Minor Departments ...	29,851	19,300	21,500	2,200	...	21,200	...	300
19.—Law and Justice ...	266	1,400	300	...	1,100	1,300	1,000	...
21.—Marine	152,671	302,900	226,000	...	76,900	244,700	18,700	...
22.—Education	407	400	400	...	...	400	...	..
23.—Ecclesiastical ...	655	800	500	...	300	1,000	500	...
24.—Medical	7,203	7,500	7,500	...	...	7,500	...	...
25.—Stationery & Printing	74,609	87,600	127,600	40,000	...	131,000	3,400	...
26.—Political	86,287	26,300	26,800	500	...	27,300	500	...
27.—Allowances and Assignments	24,901	61,100	21,100	...	40,000	65,100	44,000	...
28.—Civil Furlough Allowances	217,524	230,000	218,000	...	12,000	230,000	12,000	...
29.—Superannuations ...	1,370,964	1,356,000	1,367,000	11,000	...	1,360,000	...	7,000
30.—Miscellaneous ...	30,823	20,000	22,000	2,000	...	18,000	...	4,000
31.—Famine Relief ...	1,831	...	200	200	...	...	...	200
32.—Railways (Frontier Railways) ...	694,697	404,000	340,000	...	64,000	103,000	...	237,000
Subsidized Railways...	...	...	4,300	4,300	...	16,500	12,200	...
34.—Irrigation ...	5,286	100	200	100	...	200	...	...
35.—Other Public Works ...	88,249	95,600	101,000	5,400	...	90,700	...	10,300
36.—Army	4,104,245	4,067,000	4,084,200	17,200	...	4,025,000	...	59,200
Military Operations in Afghanistan ...	70,563	...	1,000	1,000	...	...	...	1,000
TOTAL ...	9,778,452	9,641,400	9,576,400	...	65,000	9,276,700	...	299,700
Expenditure on Productive Public Works.								
1.—Interest ...	343,994	239,600	353,900	114,300	...	342,000	...	11,900
2.—Railways (Guaranteed)	3,254,504	3,267,000	3,265,000	...	2,000	3,278,000	13,000	...
E. I. Railway	993,173	1,382,400	1,237,400	...	145,000	1,219,300	...	18,100
3.—Irrigation (Madras Irrigation and Canal Company)	50,109	33,200	50,200	17,000	...	50,200	...	...
	4,641,780	4,922,200	4,906,500	...	15,700	4,889,500	...	17,000
TOTAL ...	14,420,232	14,563,600	14,482,900	...	80,700	14,166,200	...	316,700
7.—Productive Public Works... ...	570,678	458,000	445,000	...	13,000	550,000	105,000	...
Do. do. E. I. Railway	...	...	500,000	500,000	...	...	...	500,000
Do. do. Madras Irrign. & Canal Co.'s Undertakings	...	1,405,000	...	...	1,405,000	...	...	...

J. WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

VII.—RECEIPTS AND DISBURSEMENTS AT THE TREASU

RECEIPTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates,* 1882-83.	Budget Estimates, compared with Re Estimates, 1881-	
							Increase.	Dec
	£	£	£	£	£	£	£	£
I.—Imperial revenue ...	69,618,805	66,921,300	70,250,400	3,329,100	...	66,240,000	...	4,01
II.—Public debt ...	3,451,163	3,000,000	3,000,700	700	...	...	...	3,00
III.—Treasury notes and service funds ...	994,057	1,026,200	1,041,000	14,800	...	1,087,000	46,000	...
IV.—Savings banks' deposits	2,053,490	769,000	1,534,000	765,000	...	1,635,000	101,000	...
V.—Political and other excluded funds ...	596,690	452,000	612,000	160,000	...	623,000	11,000	...
VI.—Provincial and local surplus... ...	336,686	114,000	1,357,000	1,243,000	...	...	...	1,357
VII.—Deposits and advances...	25,162,130	24,363,000	16,961,500	...	7,401,500	19,143,000	2,181,500	...
VIII.—Loans to municipalities, native states, &c.	932,124	215,000	306,000	91,000	...	210,000	...	96
IX.—Guaranteed railway capital ...	1,602,478	1,542,600	1,479,500	...	63,100	1,674,000	194,500	...
X.—Money orders ...	4,570,858	5,433,000	5,602,000	169,000	...	5,602,000	...	...
XI.—Remittances in India ...	21,785,293	15,930,000	15,520,000	...	410,000	13,082,000	...	2,438
XIII.—Remittances between India and England ...	1,803,187	1,879,500	1,570,900	...	308,600	1,722,000	151,100	...
Total ...	132,911,961	121,645,600	119,235,000	...	2,410,600	111,018,000	...	8,217
Balance	13,029,894	12,799,993	13,371,101	571,108	...	14,199,651	828,550	...
GRAND TOTAL ...	145,941,855	134,445,593	132,606,101		1,839,492	125,217,651	...	7,38

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1882-83 are the best that can be
State will raise by

Abstract of the above showing how

ACCOUNTS, 1880-81.

	£		£
Surplus of imperial revenue ...	4,349,170	Political and other excluded funds ...	518,792
Public debt ...	3,087,482	Loans to municipalities, native states, &c. ...	174,526
Treasury notes and service funds ...	244,105	Secretary of state's bills paid	15,142,215
Savings banks' deposits ...	943,694	Balance increased ...	341,207
Surplus of provincial and local revenue ...	297,961		
Deposits and advances ...	4,688,568		
Loans to municipalities, native states, &c. ...			
Guaranteed railway capital	572,972		
Money orders ...	20,591		
Remittances ...	1,972,287		
TOTAL ...	16,176,740	TOTAL ...	16,176,740

REGULA

Surplus of imperial revenue ...	10,05
Public debt ...	2,77
Treasury notes and service funds ...	24
Savings banks' deposits ...	9
Political and other excluded funds ...	1
Surplus of provincial and local revenue ...	1,35
Deposits and advances ...	5
Loans to municipalities, native states, &c. ...	17
Guaranteed railway capital	8
Money orders	1
Remittances ...	2
TOTAL ...	18,3

Fort William:
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLN
Deputy Comptroller G

THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with Regular Estimates, 1881-82. Increase.	Decrease.
	£	£	£	£	£	£	£	£
Imperial Expenditure ...	65,269,635	57,751,400	59,599,100	1,847,700	...	54,707,800	...	4,891,300
Public Debt ...	363,681	30,800	230,300	199,500	...	590,000	359,700	...
Treasury Notes and Service Funds ...	749,952	816,400	793,500	...	22,900	826,500	33,000	...
Savings Banks' Deposits ...	1,114,796	1,146,000	1,444,000	298,000	...	1,385,000	...	59,000
Political and other Excluded Funds ...	1,115,482	492,000	602,000	110,000	...	580,000	...	22,000
Provincial and Local Deficits	38,725	821,000	35,000	...	786,000	1,990,000	1,955,000	...
Deposits and Advances ...	20,473,562	24,412,000	16,415,200	..	7,996,800	17,846,000	1,430,800	...
Loans to Municipalities, Native States, &c. ...	1,106,650	113,000	136,000	23,000	...	125,000	...	11,000
Guaranteed Railway Capital	1,029,506	1,054,400	1,124,500	70,100	...	1,901,000	776,500	...
Money Orders ...	4,550,357	5,433,000	5,584,000	151,000	...	5,584,000	...	...
Remittances in India ...	21,394,055	14,998,000	14,677,850	...	320,150	13,091,000	...	1,586,850
Secretary of State's Bills paid*	15,142,215	17,200,000	17,504,000	304,000	...	15,342,000	...	2,162,000
Remittances between India and England ...	222,138	178,200	261,000	82,800	...	401,000	140,000	...
Total ...	132,570,754	124,446,200	118,406,450	...	6,039,750	114,369,300	...	4,037,150
Balance ...	13,371,101	9,999,393	14,199,651	4,200,258	...	10,848,351	...	3,351,300
GRAND TOTAL ...	145,941,855	134,445,593	132,606,101	..	1,839,492	125,217,651	...	7,388,450

*; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary of exact amount stated.

ys and Means are provided.

...S, 1881-82.		BUDGET ESTIMATES, 1882-83.			
	£		£		£
...retary of State's Bills ...aid ...	17,504,000	Surplus of Imperial Revenue	11,532,200	Public Debt ...	590,000
...nce increased ...	828,550	Treasury Notes and Service Funds ...	260,500	Deficits of Provincial and Local Revenue ...	1,990,000
		Savings Banks' Deposits ...	250,000	Guaranteed Railway Capital ...	227,000
		Political and other Excluded Funds ...	43,000	Secretary of State's Bills paid ..	15,342,000
		Deposits and Advances ...	1,297,000		
		Loans to Municipalities, Native States, &c. ...	85,000		
		Money Orders ...	18,000		
		Remittances ...	1,312,000		
		Balance reduced ...	3,351,300		
TOTAL ...	18,332,550	TOTAL ...	18,149,000	TOTAL ...	18,142,000

...WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

VIII.—RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with the Regular Estimates, 1881-82. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Public revenue ...	3,243,217	3,238,700	2,662,600	...	576,100	219,000	...	2,443,600
II.—Public debt*	5,037,244	4,105,000	2,619,300	...	1,485,700	1,950,000	...	669,300
III.—Service funds ...	3,706	3,800	4,000	200	...	4,000	...	...
VII.—Deposits and advances ...	5,696	3,000	16,500	13,500	...	503,000	486,500	...
IX.—Guaranteed railway capital	239,583	100,400	665,500	565,100	...	1,055,000	389,500	...
XII.—Secretary of state's bills drawn	15,239,677	17,200,000	17,504,000	304,000	...	15,342,000	...	2,162,000
XIII.—Remittances between India and England	300,897	125,500	306,100	180,600	...	348,000	41,900	...
Total ...	24,070,020	24,776,400	23,778,000	...	998,400	19,421,000	...	4,357,000
Balance	2,270,107	3,710,007	4,127,749	417,742	...	3,051,349	...	1,076,400
GRAND TOTAL ...	26,340,127	28,486,407	27,905,749	...	580,658	22,472,349	...	5,433,400

*The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1882-83 and of the Debt transactions are th
the Secretary of State will raise by Bills the exact amount stated, or th

Abstract of the above showing how th

ACCOUNTS, 1880-81.	£		£	REGULAR EST	£
Net public debt ...	592,333	Deficit of revenue ...	11,747,693	Service funds	3,[illegible]
Service funds	3,262	Net deposits and advances	195,098	Secretary of state's bills drawn	17,504,000
Secretary of state's bills drawn	15,239,677	Net guaranteed railway capital	738,572	Balance decreased ...	1,076,400
		Net remittances between India and England ...	1,296,267		
		Balance increased ...	1,857,642		
TOTAL ...	15,835,272	TOTAL ...	15,835,272	TOTAL ...	18,583,900

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

EASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Increase.	Decrease.	Budget Estimates, 1882-83.	Budget Estimates, 1882-83, compared with the Regular Estimates, 1881-82.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Public expenditure ...	14,990,910	16,426,600	15,427,900	...	998,700	14,716,200	...	711,700
2.—Public debt	4,444,911	4,552,200	4,462,700	...	89,500	2,548,000	...	1,914,700
3.—Service funds	444	600	500	...	100	500	...	...
4.—Deposits and advances ...	200,794	2,503,000	1,818,800	...	684,200	3,000	...	1,815,800
5.—Guaranteed railway capital	978,155	1,104,600	1,461,500	356,900	...	1,370,000	...	91,500
6.—Remittances between India and England	1,597,164	1,908,800	1,683,000	...	225,800	1,688,000	5,000	...
TOTAL ...	22,212,378	26,495,800	24,854,400	...	1,641,400	20,325,700	...	4,528,700
Balance	4,127,749	1,990,607	3,051,349	1,060,742	...	2,146,649	...	904,700
GRAND TOTAL ...	26,340,127	28,486,407	27,905,749	...	580,658	22,472,349	...	5,433,400

that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that Debt transactions will be carried out as estimated.

ays and Means are provided.

ATES, 1881-82.		BUDGET ESTIMATES, 1882-83.			
	£		£		£
EFICIT OF REVENUE ...	12,765,300	Service funds ...	3,500	Deficit of revenue ...	14,497,200
NET PUBLIC DEBT ...	1,843,400	Deposits and advances ...	500,000	Net debt	598,000
NET DEPOSITS AND ADVANCES ...	1,802,300	Secretary of state's bills drawn	15,342,000	Net guaranteed railway capital	315,000
NET GUARANTEED RAILWAY CAPITAL	796,000	Balance decreased ...	904,700	Net miscellaneous remittances between India and England	1,340,000
NET MISCELLANEOUS REMITTANCES BETWEEN INDIA AND ENGLAND	1,376,900				
TOTAL ...	18,583,900	TOTAL ...	16,750,200	TOTAL ...	16,750,200

J. WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

IX.—CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	Actuals, 1880-81.				Regular Estimate, 1881-82.				Budget Estimate, 1882-83.			
	Provincial.	Local.	Local Deposits and Advances.	Total.	Provincial.	Local.	Local Deposits and Advances.	Total.	Provincial.	Local.	Local Deposits and Advances.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
India, General	...	6,416	175	6,591	...	2,100	200	2,300	...	*—1,200*	200	*—1,000*
Central Provinces	66,382	45,809	*—942*	111,249	145,700	35,500	*—6,300*	174,900	147,800	24,000	*—6,300*	165,500
British Burma	288,597	97,531	...	386,128	290,600	64,800	...	355,400	88,200	13,200	...	101,400
Assam	58,016	1,852	*—1,851*	58,017	98,900	2,000	*—1,900*	99,000	67,400	2,000	*—1,900*	67,500
Bengal	499,112	197,687	*—2,964*	693,835	708,800	169,300	12,000	890,100	84,600	93,800	27,000	205,400
North-Western Provinces and Oudh	666,561	258,592	*—1,126*	924,027	1,062,600	290,700	100	1,353,400	621,000	260,800	1,300	883,100
Punjab	150,314	96,583	*—488*	246,409	301,700	117,300	*—500*	418,500	178,300	118,800	*—500*	296,600
Madras	73,071	498,792	45,467	617,330	107,200	506,700	39,700	653,600	126,300	413,200	39,700	579,200
Bombay	148,003	144,746	*—8*	292,741	552,100	163,600	*—300*	715,400	286,400	104,900	*—600*	390,700
Total ...	1,950,056	1,348,008	38,263	3,336,327	3,267,600	1,352,000	43,000	4,662,600	1,600,000	1,029,500	58,900	2,688,400

Fort William;
Dept. of Finance and Commerce.
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

J WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

In thousands of Conventional £.

REVENUE.	1880-81. Actuals.	1881-82. Budget.	1881-82. Regular.	1882-83. Budget. Preliminary.*	1882-83. Budget. Final.
	£	£	£	£	£
Land Revenue	18,129	18,756	18,733	18,394	18,319
Assessed Taxes	538	535	524	523	523
Customs	2,341	2,161	2,094	2,200	1,018
Salt	6,753	6,725	6,669	6,833	5,410
Opium	8,451	6,500	7,838	7,250	7,250
Excise	3,040	2,932	3,312	3,232	3,232
Stamps	3,143	3,176	3,219	3,223	3,223
Registration	108	104	102	98	98
Forest	243	199	220	228	228
Tributes and Contributions, Mint and Miscellaneous, less Refunds and Drawbacks	722	339	348	189	224
Provincial Rates	2,730	2,815	2,836	2,841	2,600
Provincial and Local Adjustments, Ordinary ...	—298	707	—652	1,990	1,990
Ditto, Special	...	...	—670	...	...
TOTAL NET REVENUE ...	45,900	44,949	44,573	47,001	44,115
Deficit ...	4,044	...	...	...	...
TOTAL ...	49,944	44,949	44,573	47,001	44,115

EXPENDITURE.	1880-81 Actuals.	1881-82. Budget.	1881-82. Regular.	1882-83. Budget. Preliminary.*	1882-83. Budget. Final.
	£	£	£	£	£
Administration	1,532	1,519	1,502	1,504	1,504
Law and Justice	2,516	2,687	2,538	2,688	2,688
Police	2,282	2,335	2,309	2,387	2,387
Education	828	916	878	972	972
Ecclesiastical	159	159	160	163	163
Minor Departments, Marine, Medical, Stationery and Printing— Post Office and Telegraph	1,789	2,201	2,250	2,175	2,175
Political, and Allowances, &c., under Treaties	2,430	2,505	2,595	2,459	2,459
Furlough and Superannuation, &c., Allowances	2,058	1,983	1,984	2,028	2,028
ARMY—					
Ordinary	15,794	15,645	16,150	15,260	15,260
War and Frontier Railways... (Actuals, 1880-81: 13,060; Budget Estimate, 1881-82: 3,000; Regular final: 1,553)	10,365	...	—752	...	...
English Contribution for Afghan War ... ... (Actuals, 1880-81: 2,695; Budget Estimate, 1881-82: 3,000; Regular final: 2,305)					
Famine Relief and Insurance	35	1,500	1,500	1,500	1,500
Interest, exclusive of that for Productive Public Works	3,207	3,569	3,640	3,724	3,724
Loss by Exchange	2,717	3,063	3,294	2,775	2,775
Public Works, Ordinary	4,354	5,713	5,833	6,591	6,591†
	50,066	43,794	43,881	44,226	44,226
PRODUCTIVE PUBLIC WORKS—					
+Land & other Receipts (Actuals, 1880-81: 8,905; Budget Estimate, 1881-82: 8,921; Regular, 1881-82: 10,055; Budget Preliminary: 9,870; Budget final: 9,870)	—122	300	—885	—396	—396
—Interest and charges ... (Actuals, 1880-81: 8,783; Budget Estimate, 1881-82: 9,221; Regular, 1881-82: 9,170; Budget Preliminary: 9,474; Budget final: 9,474)					
TOTAL NET EXPENDITURE	49,944	44,094	42,996	43,830	43,830
Surplus ...	...	855	1,577	3,171	285
TOTAL ...	49,944	44,949	44,573	47,001	44,115

* These figures show the Budget as it would stand if no remissions of taxation were made, and the payment of Patwaris in Oude was not undertaken by the State.

† Includes 223 Frontier Railways.

FORT WILLIAM;
DEPT. OF FINCE. AND COMMERCE,
The 8th March 1882.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

T. C. HOPE,
Secy. to the Govt. of India.

APPENDIX A.

TABLE I.—*Miscellaneous.*

	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83
	£	£	£	£	£	£	£ Estimates.	£ Estimates.
DEFICIT of recorded Revenue compared with whole recorded Expenditure ...	2,601,684	5,992,062	8,334,139	2,337,507	4,547,279	7,700,644	2,114,000	2,965,000
PRODUCTIVE PUBLIC WORKS, Capital Expenditure ...	4,270,629	3,809,284	4,791,052	4,381,898	3,364,330	3,656,505	3,691,000	3,250,000
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works—								
SURPLUS ...	1,668,945	.....	.....	2,044,391	.....	.....	1,577,000	285,000
DEFICIT ...	.....	2,182,778	3,543,087	.....	1,182,949	4,044,139	...	...
Net Public Debt incurred ...	4,109,522	4,750,145	7,345,416	4,199,268	5,165,160*	5,679,815	927,000	—1,188,000
NET PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies and Native States, &c.	2,878,300	3,317,000	6,496,200	3,209,100	5,756,708	5,339,444	656,000	—1,645,000
Value of commodities exported, excluding Gold and Silver ...	58,091,000	61,014,000	65,222,000	60,937,000	67,212,000	74,581,000		
Value of commodities imported, excluding Gold and Silver ...	38,887,000	37,428,000	41,464,000	37,800,000	41,166,000	53,117,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver ...	19,204,000	23,586,000	23,758,000	23,137,000	26,046,000	21,464,000		
Net imports of Gold ...	1,545,000	207,000	468,000	(Exports) 896,000	1,750,000	3,655,000		
Net imports of Silver ...	1,553,000	7,199,000	14,676,000	3,970,000	7,870,000	3,893,000		
TOTAL NET IMPORTS OF GOLD AND SILVER ...	3,098,000	7,406,000	15,144,000	3,074,000	9,620,000	7,548,000		
Excess of Exports over Imports, including Gold and Silver ...	16,106,000	16,180,000	8,614,000	20,063,000	16,426,000	13,916,000		
Grand total value of Imports and Exports of all kinds ...	104,480,000	113,908,000	126,252,000	109,777,000	122,069,000	138,126,000		
SECRETARY OF STATE'S BILLS sold (Rupees) ... Rs.	13,75,00,000	14,85,70,000	11,69,85,000	18,78,21,000	18,95,71,000	18,32,77,000	21,23,48,000	18,71,10,000
Sterling Equivalent received ... £	12,390,000	12,696,000	10,134,000	15,465,000†	15,749,000‡	15,239,677	17,589,500§	15,592,500‖
SILVER coined at the Indian Mints ...	2,550,000	6,271,000	16,180,000	7,210,770	10,257,093	4,249,676	9,17,830	
Gold coined in Germany ...	12,756,000	2,873,000	7,112,000	5,475,340	1,509,877	...		
Silver coined in Germany ...	6,602,000	9,523,000	1,669,000	88,498	...	...		
Maximum PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON	57⅜d. (27th April)	58⅝d. (18th Jan.)	55⅝ (8th Oct.)	54¼d. (2nd April)	53¾ (Nov.)	52 13/16 (July)	52¼	
Minimum ditto ...	52½d. (22nd March)	47d. (7th July)	53½ (21st June)	48⅛d. (21st Dec.)	49⅝ (April)	51 (Jan.)	50⅞ (July)	
Maximum price of a sovereign in Calcutta ... Rs.	11 12 0	13 (7th July)	11 14 0 (5th Sept.)	12 11 (March)	12 11 (May)	12-1-6 (throughout the year.)	12-6-4 (throughout).	
Minimum ditto ... ,,	11	11 Rs. 3as. (6th Feb.)	11 4 0 (10th April)	11 11 (11th June)	11 15 (Jan.)			
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee £	1s. 9·64d.	1s. 8·49d.	1s. 8·79d.	1s. 7·761d.	1s. 7·94d.	1s. 7·956d.	1s. 7·88d.	1s. 8d.
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries ...	1s. 10¼d.	1s. 9¾d.	1s. 9½d.	1s. 9d.	1s. 7½d.	1s. 8½d.	1s. 8d.	1s. 8d.
Maximum RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta ...	9 (May)	11 (April)	12 (May)	9 (1st April)	9 (April)	7 (April)	9 (Feb.)	
Minimum ditto ...	4 (Nov.&Dec.)	5 (Aug. & Sept.)	(Dec.&Jan.)	3 (7th Nov.)	3 (Jan.)	3 (Nov. to Jan.)	4 (June)	
Maximum RATE OF DISCOUNT at the BANK OF ENGLAND ...	4 (Oct. & Jan.)	2 throughout the year	5 (Oct.&Nov.)	6 (Oct. & Nov.)	3 (Apl. to Oct.)	3 (April)	6 (Feb.)	
Minimum ditto ...	2 (Aug.)		2 subsequently)	2½ (30th May)	2 (Nov. to Feb.)	2½	2½ (throughout first half year).	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS ...	7,041,800 (July)	6,382,700 (July)	7,574,900 (Jan.)	6,978,500 (July)	7,733,500 (Feb.)	7,472,500 (Feb.)	6,097,600 (July)	
Minimum ditto ...	4,762,300 (May)	4,132,500 (Oct.)	3,672,200 (April)	4,589,300 (Jan.)	4,150,400 (April)	4,442,700 (March)	3,340,600 (Jan.)	
Maximum price in Calcutta of Govt. FOUR PER CENT. RUPEE SECURITIES ...	102⅞ (3rd June)	102⅝ (25th July)	98¼ (27th June)	97 (July & Aug.)	95¾ (July)	102½ (Mar.)	106 6 (June)	
Minimum ditto ...	99 (21st March)	96¼ (13th Jan.)	92 (8th Sept.)	91⅞ (March)	91¼ (May)	93-10 (May)	99 8 (Aug.)	
Maximum amount outstanding on London Register, of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS ...	14,407,861 (Oct.)	14,125,982 (April)	14,588,744	15,950,002 (Feb.)	19,431,239 (Mar.)	19,739,473 (June)	21,328,200 (Feb)	
Minimum ditto ...	14,111,441 (April)	12,655,322 (Dec.)	13,057,964	13,826,493 (Oct.)	15,908,182 (May)	18,719,445 (Jan.)	19,013,628 (Apl)	
Maximum price in London of such securities (in Gold) ...	93½ (7th April)	92 (15th Dec.)	84½ (5th April)	81¾ (1st April)	80¼ (Oct.)	84¼ (Feb.)	87 (July)	
Minimum ditto ...	82 (4th March)	77 (6th July)	81¼ (23rd Jan.)	72 (23rd Oct.)	71½ (May)	78 (May)	82½ (Sep.)	
Maximum price in London of Secretary of State's FOUR PER CENT. STERLING BONDS ...	106½ 5th Aug.)	104¾ (22nd Feb.)	104½ 30th Aug.)	104½ (July&Aug.)	105½	105¾ (Jan.)	106¾ (July)	
Minimum ditto ...	102⅞ (3rd June)	101 (20th Oct.)	100½ (21st Mar.	97 (Oct.)	100¾	101⅞ (Sep.)	103½ (Sep.)	
Maximum GOVERNMENT PAPER CURRENCY outstanding ...	12,161,224 (22nd Oct.)	12,551,185 (7th Feb.)	15,757,790 (15th Jan.)	14,584,900 (Sept.)	14,329,700 (Jan.)	14,513,100 (Dec.)	14,422,600 (Sep)	
Minimum ditto ...	10,668,628 (7th May)	10,532,294 (15th May)	11,130,528 (30th April)	11,423,600 (March)	11,113,800 (June)	12,528,400 (Apl.)	12,877,900 (Apl)	
Number of SAVINGS BANKS ...	330	340	343	338	371	388	363	
Number of Depositors in Savings Banks ...	73,401	80,004	83,518	84,503	91,288	107,778	113,295	
Amount deposited in Savings Banks ...	1,895,452	1,936,193	1,925,335	1,912,401	2,282,823	3,213,671	3,188,370	
Average of each Deposit ...	25	24	23	22	25	29	28	
Net addition to Deposits ...	148,659	40,741	10,858 (Decrease)	12,934 (Decrease)	370,422	930,848	25,301 (Decrease).	
Cash Reserve at the BANK OF FRANCE in December of each year —in 000's of Francs ...	1,679,300	2,169,000	2,042,500	2,041,700	1,979,017	1,786,873	1,817,164	
Silver ditto ...	505,000	638,600	865,400	1,058,100	1,220,501	1,222,604	1,161,468	
Percentage of Silver on the Total Reserve ...	31	30	43	52	62	68	64	

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the Year.*

(*Principal articles arranged in order of their declared value*).

	EXPORTS.		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
1	COTTON—						
	Raw—						
	Quantity	Cwt.	4,557,914	3,459,077	2,966,060	3,948,476	4,541,539
	Value	£	11,746,184	9,383,534	7,913,046	11,145,453	13,241,734
	Average declared value per lb.— Annas	...	As. 3 8	As. 3 10	As. 3 10	As. 4 0	As. 4 2
	Average declared value per lb.— Pence, at average exchange ...	...	4·71	4·98	4·73	4·98	5·20
	Twist and Yarn—						
	Quantity	Lbs.	7,926,710	15,600,291	21,332,508	25,862,474	26,901,346
	Value	£	367,303	682,059	886,481	1,109,234	1,282,576
	Average declared value per lb.	Annas	As. 7 5	As. 7 0	As. 6 7	As. 6 10	As. 7 8
	Other manufactures – Value	£	445,079	460,674	511,498	512,513	626,558
	Average declared value per yard— Grey or unbleached ...	Annas	As. 2 6	As. 2 3	As. 2 1	As. 2 0	As. 2 0
	Average declared value per yard— Coloured, printed, or dyed ...	"	As. 5 3	As. 4 10	As. 4 7	As. 4 5	As. 4 9
	Percentage of manufactures on whole value exported ...	...	6·47	10·85	15·01	12·70	12·60
2	OPIUM—						
	Quantity	Chests	96,870	92,820	91,200	105,507	92,190
	Value	£	12,404,748	12,374,355	12,993,979	14,323,314	13,600,148
	Average declared value per chest, in Rupees ...	Rs.	1,281	1,333	1,425	1,358	1,475
3	RICE and PADDY—						
	Quantity	Cwt.	19,914,334	18,428,386	21,237,233	22,165,765	27,266,040
	Value	£	5,815,221	6,950,276	8,973,722	8,402,502	9,057,153
	Average declared value of husked rice per cwt.— Rupees	...	2 15 1	3 12 6	4 4 4	3 12 11	3 5 7
	Average declared value of husked rice per cwt.— Shillings, at average exchange	...	5·02	6·55	7·03	6·33	5·57
4	SEEDS—						
	Quantity	Cwt.	9,582,865	12,187,020	7,200,977	7,091,469	10,229,109
	Value	£	5,319,124	7,360,284	4,675,036	4,685,893	6,345,209
	Average declared value of Linseed per cwt.— Rupees	...	5 5 11	5 13 10	6 3 11	6 8 8	6 2 8
	Average declared value of Linseed per cwt.— Shillings, at average exchange	...	9·17	10·16	10·28	10·87	10·26
5	JUTE—						
	Raw and manufactured—Value	£	3,356,124	4,289,241	4,898,860	5,565,394	5,064,701
	Average declared value of Raw Jute per cwt.— Rupees	...	5 13 1	6 7 3	6 5 0	6 8 8	6 12 4
	Average declared value of Raw Jute per cwt.— Shillings, at average exchange	...	9·94	11·18	10·39	10·87	11·26
	Percentage of manufactures on whole value exported ...	...	21·43	17 97	22·42	21·48	22·32
6	HIDES AND SKINS—						
	Quantity	No.	19,792,877	22,916,317	21,223,403	24,291,356	23,395,702
	Value	£	2,998,684	3,756,888	3,096,847	3,738,005	3,733,565
	Percentage of dressed or manufactured to whole value	...	49·77	48·29	42·06	36·35	43·23
7	INDIGO—						
	Quantity	Cwt.	100,384	120,605	105,051	100,923	116,870
	Value	£	2,962,785	3,494,334	2,960,462	2,947,227	3,571,581
	Average declared value per cwt.— Rupees	...	295 2 4	289 11 9	281 13 0	292 0 5	305 9 8
	Average declared value per cwt.— Sterling at average exchange	£	25·19	25·09	23·20	24·26	25·41
8	WHEAT—						
	Quantity	Cwt.	5,583,336	6,340,150	1,044,709	2,195,550	7,444,375
	Value	£	1,956,332	2,856,990	513,778	1,121,015	3,277,942
	Average declared value per cwt.— Rupees	...	3 8 0	4 8 1	4 14 8	5 1 8	4 6 5
	Average declared value per cwt.— Shillings, at average exchange	...	5·98	7·80	8·09	8·48	7·32
9	TEA—						
	Quantity	Lbs.	27,784,124	33,459,075	34,432,573	38,173,521	46,413,510
	Value	£	2,607,425	3,044,571	3,138,424	3,051,020	3,054,240
	Average declared value per lb.— Annas	...	As. 15 0	As. 14 6	As. 14 7	As. 12 8	As. 10 6
	Average declared value per lb.— Shillings, at average exchange	...	1·60	1·57	1·50	1·33	1·09
10	COFFEE—						
	Quantity	Cwt.	302,489	297,327	341,186	359,313	369,357
	Value	£	1,345,822	1,338,499	1,543,643	1,626,747	1,599,669
	Average declared value per cwt.— Rupees	...	44 7 10	45 0 3	45 3 11	45 4 5	43 4 11
	Average declared value per cwt.— Shillings at average exchange	...	75·97	77·98	74·50	75·23	72·02
11	WOOL—						
	Raw and manufactured—Value	£	1,293,490	1,151,518	1,243,275	1,242,486	1,224,412
	Average declared value of Raw Wool per lb.— Annas	...	As. 7 2	As. 6 6	As. 6 4	As. 6 8	As. 7 2
	Average declared value of Raw Wool per lb.— Pence, at average exchange...	...	9·22	8·44	7·82	8·31	8·94
12	SILK—						
	Raw and manufactured—Value	£	1,000,566	854,629	746,687	744,659	771,016
	Average declared value of Raw Silk per lb.— Rupees	...	5 7 8	4 10 5	4 4 7	3 10 11	4 3 4
	Average declared value of Raw Silk per lb.— Shillings, at average exchange	...	9·25	8·06	7·06	6·12	7·00
13	OILS—						
	Value...	£	377,740	371,552	537,579	569,453	581,139
14	LAC—						
	Value	£	536,976	362,048	298,716	371,496	578,320
15	TEAK WOOD—						
	Quantity	Cubic Tons	45,108	56,939	37,413	38,620	65,626
	Value	£	332,764	406,652	268,959	281,959	500,047
	Average declared value per cubic ton— Rupees	...	73 12 4	71 6 8	71 14 3	73 0 2	76 3 2
	Average declared value per cubic ton— Sterling, at average exchange	£	6·29	6·19	5·92	6·07	6·34
16	SALTPETRE—						
	Quantity	Cwt.	466,218	389,002	382,405	509,372	352,995
	Value	£	381,706	379,002	361,766	469,797	351,728
	Average declared value per cwt.— Rupees	...	8 3 0	9 11 11	9 7 4	9 3 7	9 15 5
	Average declared value per cwt.— Shillings at average exchange	...	13·96	16·88	15·57	15·33	16·57
17	SUGAR—						
	Value	£	925,196	745,851	204,360	205,871	311,751

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the Year*—continued.

No.	IMPORTS.		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
1	COTTON—						
	Twist and Yarn—						
	Quantity	Lbs.	33,270,208	36,196,661	33,145,651	33,212,952	45,877,37[illegible]
	Value	£	2,733,535	2,850,616	2,779,774	2,745,306	3,699,27[illegible]
	Average declared value per lb. { Annas		13·14	12·60	13·42	13·23	12·9[illegible]
	Average declared value per lb. { Pence, at average exchange		1s. 4·83d.	1s. 4·37d.	1s. 4·57d.	1s. 4·48d.	1s. 4·09d.
	Other manufactures—						
	Value	£	16,012,932	17,332,639	14,137,694	16,923,747	22,914,31[illegible]
	TOTAL COTTON GOODS—Gross Imports ...	£	18,746,467	20,183,255	16,917,468	19,669,053	26,613,58[illegible]
	Re-exports—						
	Twist and Yarn—						
	Quantity	*Lbs.*	*839,539*	*934,437*	*754,648*	*842,239*	*625,84[illegible]*
	Value	*£*	*58,423*	*62,733*	*51,217*	*54,712*	*47,47[illegible]*
	Other manufactures—						
	Value	*£*	*1,064,392*	*1,089,614*	*1,132,627*	*1,061,457*	*1,151,41[illegible]*
	Total Re-exports ...	*£*	*1,122,815*	*1,152,347*	*1,183,844*	*1,116,169*	*1,198,89[illegible]*
	TOTAL COTTON GOODS—Net Imports ...	£	17,623,652	19,030,908	15,733,624	18,552,884	25,414,69[illegible]
2	METALS	Value £	3,722,165	3,736,958	3,372,903	3,444,195	3,846,92[illegible]
3	RAILWAY PLANT AND ROLLING-STOCK	„ „	1,194,145	1,727,560	1,491,831	1,528,497	2,742,68[illegible]
4	SILK (Raw and Manufactured)	„ „	1,036,684	1,482,951	1,491,285	1,521,126	2,417,40[illegible]
5	SUGAR	„ „	403,556	798,036	1,480,880	1,068,788	1,611,15[illegible]
6	LIQUORS	„ „	1,585,345	1,683,655	1,372,487	1,496,108	1,537,81[illegible]
7	WOOLLEN MANUFACTURES	„ „	911,890	955,142	961,666	1,028,450	1,466,12[illegible]
8	COAL (excluding coke and patent fuel)—						
	Quantity	Tons.	523,384	603,731	473,027	587,634	712,0[illegible]
	Value	£	918,309	1,004,942	881,444	1,125,482	1,280,06[illegible]
	Average declared value per ton— { Rupees		17·54	16·64	18·63	19·15	17·3[illegible]
	Average declared value per ton— { Shillings, at average exchange ...		30·34	28·83	30·68	31·82	29·9[illegible]
9	PROVISIONS...	Value £	661,059	858,797	975,835	1,048,832	920,18[illegible]
10	MACHINERY AND MILL-WORK	„ „	963,504	873,960	893,875	644,192	835,50[illegible]
11	APPAREL	„ „	542,915	579,106	546,089	561,293	688,40[illegible]
12	SALT—						
	Quantity	Tons.	298,776	254,231	274,180	352,238	373,37[illegible]
	Value	£	430,890	401,366	593,612	762,532	665,51[illegible]
	Average declared value per ton— { Rupees		14·42	15·78	21·65	21·65	17·82
	Average declared value per ton— { Shillings, at average exchange ...		24·62	27·35	35·65	35·97	29·63
13	SPICES	Value £	432,989	488,884	509,043	526,328	542,88[illegible]
14	OILS	„ „	78,413	295,667	369,865	545,931	529,17[illegible]

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year.*

(Principal articles arranged in order of their declared value.)

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
	£	£	£	£	£
Value of commodities Exported, excluding gold and silver	52,210,342	47,821,206	51,518,840	58,278,889	64,518,38[illegible]
Value of commodities Imported, excluding gold and silver	34,457,473	32,426,305	33,530,283	44,019,148	40,975,79[illegible]
Excess Exports ...	17,752,869	15,394,901	17,988,557	14,259,741	23,542,54[illegible]
Net Imports of silver	13,117,467	2,187,577	6,681,284	3,331,588	2,846,73[illegible]
Net Imports of gold	278,765	—482,078	1,388,522	2,958,798	4,214,85[illegible]
TOTAL NET IMPORTS OF GOLD AND SILVER ...	13,396,232	1,705,499	8,069,806	6,290,386	7,061,64[illegible]
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS ...	104,112,057	88,090,522	96,913,709	111,081,061	114,496,77[illegible]

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year*—continued.

EXPORTS.			Ten Months, 1st April to 31st January				
			1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
COTTON, RAW	Quantity	Cwt.	2,585,377	2,281,507	2,895,634	3,399,355	3,855,588
	Value	£	6,949,554	6,149,132	7,989,392	10,045,853	10,290,948
	Average value per lb.	Rs.	0-3-10	0-3-10	0-3-11	0-4-3	0-3-10
" MANUFACTURES—							
Twist and Yarn	Quantity	Lbs.	12,779,989	18,306,631	20,446,026	22,632,378	26,346,512
	Value	£	558 913	767,675	854,727	1,076,159	1,185,811
	Average value per lb.	Rs.	0-6-11	0-6-8	0-6-8	0-7-7	0-7-2
Other manufactures—Value		£	392,895	431,844	420,627	526,904	540,963
TOTAL COTTON (RAW AND MANUFACTURED)		£	7,901,362	7,348,651	9,264,746	11,648,916	12,017,722
OPIUM	Quantity	Chests	77,387	76,165	91,082	75,444	75,959
	Value	£	10,264,066	10,917,614	12,299,005	11,115,263	10,656,680
	Average value per chest	Rs.	1,326-5-3	1,433-6-8	1,350-5-2	1,473-5-0	1,402-15-3
WHEAT	Quantity	Cwt.	6,206,669	1,035,857	1,810,650	6,292,924	18,052,526
	Value	£	2,790,304	508,125	917,109	2,762,759	7,844,119
	Average value per cwt.	Rs.	4-7-11	4-14-6	5-1-0	4-6-3	4-5-6
RICE AND PADDY.	Quantity	Cwt.	10,186,650	12,420,606	12,723,419	16,369,942	17,765,895
	Value	£	4,017,310	5,699,274	5,150,492	5,690,268	5,398,396
	Average value per cwt.	Rs.	3-15-1	4-9-5	4-0-9	3-7-7	3-0-7
SEEDS	Quantity	Cwt.	11,239,493	6,357,845	5,766,213	8,700,116	8,535,775
	Value	£	6,758,930	4,089,485	3,764,064	5,369,367	4,985,915
	Average value per cwt.	Rs.	6-0-2	6-6-11	6-8-5	6-2-9	5-13-6
JUTE (Raw and Manufactured)—Value		£	3,679,332	4,076,573	4,539,802	4,172,591	4,857,656
INDIGO	Quantity	Cwt.	90,577	64,514	78,533	87,477	115,725
	Value	£	2,632,728	1,767,026	2,256,424	2,734,908	3,531,771
	Average value per cwt.	Rs.	290-10-7	273-15-0	287-5-2	312-10-3	305-2-11
TEA	Quantity	Lbs.	30,306,610	30,692,313	34,273,392	42,347,398	43,667,412
	Value	£	2,770,735	2,808,432	2,749,911	2,797,637	3,261,579
	Average value per lb.	Rs.	0-14-7	0-14-8	0-12-10	0-10-7	0-11-11
HIDES AND SKINS.	Quantity	Cwt.	709,852	630,278	709,708	632,180	637,183
	Value	£	2,990,696	2,455,043	2,785,714	2,919,811	3,099,954
	Average value per cwt.	Rs.	42-2-1	38-15-2	39-4-0	46-3-0	48-10-5
COPPER	Quantity	Cwt.	191,693	201,626	188,171	269,445	204,121
	Value	£	846,358	885,939	833,663	1,160,862	858,252
	Average value per cwt.	Rs.	44-2-5	43-15-0	44 4-10	43-1-4	42-0-9
WOOL (Raw and Manufactured)—Value		£	939,198	1,049,930	1,007,620	1,045,637	827,203
LAC		£	299,599	234,712	220,109	414,104	538,509
SUGAR		£	673,022	184,724	156,542	279,767	511,156
SILK (Raw and Manufactured)—Value		£	766,098	607,139	584,584	581,255	502,787
TEAK	Quantity	Cubic tons	44,153	34,115	30,835	52,822	48,569
	Value	£	311,678	247,752	222,883	398,647	434,522
	Average value per cubic ton	Rs.	70-2-9	72-9-11	72-4-6	75-7-6	89-7-5
OILS		£	308,569	424,437	457,190	433,080	370,265
SALTPETRE	Quantity	Cwt.	311,682	311,091	421,245	301,985	271,558
	Value	£	304,068	296,222	386,478	298,924	276,184
	Average value per cwt.	Rs.	9-12-1	9-8-4	9-2-10	9-14-4	10-2-8

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year*—concluded.

No.	IMPORTS.		Ten Months, 1st April to 31st January. 1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
1	COTTON— Twist and yarn ... Quantity	Lbs.	30,872,371	29,736,857	27,309,908	38,777,313	34,326,[illegible]
	Value	£	2,425,336	2,480,030	2,248,420	3,133,285	2,706,[illegible]
	Average value per lb. ...	Rs.	0-12-7	0-13-4	0-13-2	0-12-11	0-12[illegible]
	Ditto in sterling at average exchange	...	1s. 4½d.	1s. 4½d.	1s. 4½d.	1s. 4d.	1s. 3¾d.
	Other manufactures—Value	£	14,512,524	12,274,502	13,819,121	18,908,436	17,205,01[illegible]
	TOTAL COTTON GOODS—Gross Imports ...	£	16,937,860	14,754,532	16,067,541	22,041,721	19,911,40[illegible]
	Re-exports— Twist and yarn ... *Quantity*	*Lbs.*	*736,160*	*651,373*	*730,083*	*479,928*	*632,76[illegible]*
	Value	*£*	*49,811*	*44,508*	*47,720*	*36,840*	*43,56[illegible]*
	Average value per lb. ...	*Rs.*	*0-10-10*	*0-10-11*	*0-10-5*	*0-12-5*	*0-11-[illegible]*
	Other manufactures—Value	*£*	*875,357*	*966,712*	*857,854*	*899,570*	*1,018,79[illegible]*
	Total Re-exports	*£*	*925,168*	*1,011,220*	*905,574*	*936,410*	*1,062,33[illegible]*
	TOTAL COTTON GOODS—Net Imports... ...	£	16,012,692	13,743,312	15,161,967	21,105,311	18,849,04[illegible]
2	METALS	Value £	3,008,118	2,919,762	2,849,490	3,100,352	2,911,29[illegible]
3	RAILWAY PLANT AND ROLLING-STOCK	" "	1,227,159	1,249,238	1,080,073	2,278,383	1,899,9[illegible]
4	SILK (Raw and Manufactured)	" "	1,271,782	1,308,615	1,263,584	2,046,391	1,748,23[illegible]
5	LIQUORS	" "	1,431,367	1,113,119	1,248,620	1,257,911	1,203,90[illegible]
6	WOOLLEN MANUFACTURES	" "	849,529	846,254	901,663	1,315,961	1,166,31[illegible]
7	SUGAR	" "	657,043	1,137,030	853,947	1,339,169	1,071,97[illegible]
8	MACHINERY AND MILLWORK	" "	724,078	781,963	549,056	650,035	985,86[illegible]
9	PROVISIONS	" "	714,619	831,861	883,442	769,765	894,29[illegible]
10	COAL (excluding Coke and Patent Fuel)— Quantity	Tons	469,270	377,684	449,267	514,951	528,29[illegible]
	Value	£	764,610	708,320	860,501	945,191	835,92[illegible]
	Average value per ton	Rs.	16-4-8	18-12-1	19-2-5	18-5-8	15-12-[illegible]
11	APPAREL	Value £	491,306	464,159	466,912	587,827	573,68[illegible]
12	SALT ... Quantity	Tons	217,202	223,563	277,156	321,146	303,3[illegible]
	Value	£	324,628	477,375	611,324	562,551	491,2[illegible]
	Average value per ton	Rs.	14-15-1	21-5-7	22-0-9	17-8-4	16-2-[illegible]
13	OILS	Value £	253,369	289,122	445,185	479,508	444,4[illegible]
14	SPICES	" "	389,649	430,862	406,2[illegible]0	462,766	425,0[illegible]

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December of each year.*

(Prices of March 1873=100.)

IN LONDON—(*prices quoted from the* LONDON ECONOMIST.)	Measured in Gold. 1875.	1876.	1877.	1878.	1879.	1880.	1881.	Measured in Silver.* 1875.	1876.	1877.	1878.	1879.	1880.	18[illegible]
Scotch Pig Iron (Warrants) ...	54	49	43	36	55	43	44	58	51	48	44	63	50	[illegible]
Coals, Hetton, Wallsend (London) ...	75	57	55	60	50	52	51	79	59	61	72	57	60	[illegible]
Copper, Chili Bars	92	85	74	64	74	68	72	98	90	82	77	85	78	[illegible]
Straits Tin	56	52	45	42	62	63	76	60	54	50	50	71	73	[illegible]
Wheat	83	91	94	72	85	77	80	88	96	104	87	97	89	[illegible]
Flour, town-made	90	82	98	69	86	81	91	96	86	109	83	98	93	[illegible]
Beef, inferior	128	98	85	90	85	100	97	136	102	94	108	97	116	[illegible]
Cotton, No. 40, Mule Twist	86	80	71	61	77	75	77	91	84	78	73	87	87	[illegible]
Wool, Southdown Hogs	85	80	76	65	71	76	68	91	85	84	78	81	87	[illegible]
Sugar, Foreign Muscovado	77	113	74	80	95	80	71	82	119	82	96	108	92	[illegible]
Coffee	105	101	98	73	83	71	64	111	106	109	88	94	81	[illegible]
Saltpetre	83	87	98	89	96	102	105	88	92	109	108	110	118	[illegible]
Gold	...	...	...	...	...	...	...	106	105	111	120	114	115	[illegible]
Silver	94	95	90	83	88	86	87	...	...	...	...	...	...	[illegible]
IN CALCUTTA (*prices quoted from the* CALCUTTA PRICE CURRENT.)														
Grey Shirtings (8¼ lbs.)								84	78	73	74	81	80	[illegible]
Mule Twist, White, good, No. 40								87	87	75	75	88	83	[illegible]
" " Turkey red, No. 40 (12 lbs.)								94	85	85	78	77	69	[illegible]
" " Orange, No. 40—60								87	90	83	73	87	88	[illegible]
Copper, Sheathing								102	93	83	80	87	80	[illegible]
Iron, flat, bolt, bar and square								78	68	60	56	76	56	[illegible]
Spelter, hard								148	143	130	107	124	95	[illegible]
Hides, buffalo, slaughtered								75	104	75	69	96	93	[illegible]
Indigo, good								90	110	86	100	119	105	[illegible]
Jute, picked								125	150	147	153	169	148	[illegible]
Lacdye, fine								55	69	58	54	73	49	[illegible]
Shell Lac, fine orange								119	68	49	56	153	122	[illegible]
Linseed, fine bold clean								92	102	106	*Nil*	120	104	[illegible]
Rice, Bullam								135	159	168	259	153	103	[illegible]
Silk, raw, Cossimbazar								40	98	80	69	87	80	[illegible]
Tea, good Souchong								104	123	100	77	82	64	[illegible]
Wheat, Doodiah								78	96	104	109	109	92	[illegible]
Gold								102	103	105	109	110	115	[illegible]

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

ABLE V.—*Actual CAPITAL EXPENDITURE on STATE RAILWAYS in 1880-81, and estimated expenditure on such works in 1881-82 and 1882-83 and to the end of 1882-83.*

	Accounts, 1880-81.	1881-82, Regular Estimate.	1882-83, Budget Estimate.	To end of 1882-83.	Sanctioned outlay.	Balance remaining unspent.
	£	£	£	£	£	£
e Indian	418,435	1,035,000	485,000	11,675,000	...	...
putana	277.338	309,450	468,930	8,235,000	8,235,000	...
stern Rajputana	458,669					
dia-Neemuch	77,828	52,700				
emuch-Nasirabad	363,436	264,300				
dia	53,118	35,000	20,000	889,000	889,000	...
ar	13,078	24,600	11,300	1,285,000	1,285,000	...
rjah Coal	13,331	16,130	15,500	609,000	609,000	...
gpur-Chattisgurh	204,403	242,020	97,160	926,000	1,037,460	111,460
ngoon and Irrawaddy Valley	15,183	26,700	41,700	1,331,000	1,331,000	...
ngoon and Sittang Valley	...	205,570	376,100	582,000	1,170,000	588,000
rthern Bengal	35,764	—7,700	1,500	2,103,000	2,103,000	...
hoot	48,320	—18,300	28,450	604,000	604,000	...
hoot Extension	5,496	317,900	316,750	642,000	600,000	—42,000
na and Gya	30,981	22,170	18,450	398,000	398,000	...
hatti	—260	—860	— 300	33,000	33,000	...
ntra and South-Eastern	8,508	—2,500	—2,450	677,000	677,000	...
npore-Farakhabad	106,895	20,267	5,000	330,000	350,000	...
nipore-Dildarnagar	14,120	8,500	10,000	78,000	78,000	...
ttra Hathras	—915	640	150	109,000	109,000	...
ttra-Achneyra	40,870	20,710	...	67,000	67,000	...
illy-Philibhit*	...	...	25,000	25,000	25,000*	...
od and Manmad	—33,889	3,330	12,750	1,010,000	1,010,000	...
as Valley	280,290	321,950	262,175	6,993,000	6,993,000	...
njab Northern	617,826	120,600	34,700	4,569,000	4,569,000	...
ritsur-Pathankot	...	20,000	180,000	200,000	450,000	250,000
res and Reserve	—76,770	—66.277	—55,165	155,000	...	—155,000
DUCTIVE PUBLIC WORKS outlay	2,553,620	1,936,900	1,867,700	31,850,000	32,602,460	752,460
ways constructed wholly from ORDINARY FUNDS—						
rontier Railways—						
Punjab Northern, Northern Section	1,021,508	1,093,200	182,500	2,605,000	...	..
Kandahar ... Upper section	380,440	—596,000	...	...	...	...
Kandahar ... Lower „	405,547	179,550	30,800	1,328,000	...	...
Stores and Reserve, &c.	486,120	—468,910	9,700	165,000	...	...
pal	...	70,000	55,000	125,000	125,000	...
arpur-Diamond-Harbour	12,152	100,000	88,800	201,000	235,980	34,980
hatipore-Dinagepore	...	25,000	60,000	85,000	119,108	34,108
npore-Farakhabad Extension*	...	...	100,000	100,000*	...	...
na Bridge*	...	...	30,000	30,000*	...	...
i Salt Branch	...	...	...	82,000	90,000	8,000
Total ORDINARY ...	2,305,767	403,740	556,800	4,721,000	...	...
GRAND TOTAL ...	4,859,387	2,340,640	2,424,500	36,571,000	...	...

* Estimates not yet sanctioned.

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—*Actual Capital Expenditure on works of Irrigation, &c., for which Capital a Revenue Accounts are kept, in 1880-81, and estimated Expenditure on such works in 1881-1882-83, and to the end of 1882-83, &c.*

	1880-81, Actuals.	1881-82, Regular Estimate.	1882-83, Budget Estimate.	To end of 1882-83. Outlay against current sanctions.	Outlay against sanctions that have expired.	Total.	Estimated cost (current sanctions.)	Balan of cur sanc remain to be sp
	£	£	£	£	£	£	£	£
PRODUCTIVE PUBLIC WORKS—								
Orissa canals	45,059	52,500	60,600	2,035,700	...	2,035,700	1,969,900	...
Midnapore canal	23,045	20,000	29,800	821,900	...	821,900	824,900	3,
Tidal canal	...	...	...	177,300	...	177,300	177,300	...
Sone canal	82,140	67,500	49,600	2,375,200	...	2,375,200	2,736,300	361,
Ganges canal	20,541	30,000	51,100	658,800	1,982,900	2,641,700	991,300	332,
Agra canal	2,926	5,000	7,400	792,500	...	792,500	800,800	8,
Lower Ganges canal	172,882	(c)120,000	129,500	2,090,800	360,300	2,451,100	2,553,500	462,
Eastern Jumna canal	(a)	5,000	12,000	81,700	197,600	279,300	146,600	64,
Western Jumna canal	49,700	57,400	60,000	547,100	311,900	859,000	759,700	212,
Bari Doab canal...	525	1,800	6,300	360,200	1,143,400	1,503,600	508,800	148,
Other projects	217,632	287,800	490,900	...	...	5,126,800	...	...
TOTAL ...	614,450	647,000	897,200	...	...	19,064,100	...	...
IRRIGATION AND NAVIGATION WORKS—								
(*Not classed as Productive Public Works*)—								
Eastern Jumna canal	6,358	(b)	(b)	(b)	(b)	(b)	(b)	...
Other projects	208,599	214,000	203,400	...	...	3,244,000	...	...
TOTAL ...	214,957	214,000	203,400	...	...	3,244,000	...	...
GRAND TOTAL ...	829,407	861,000	1,100,600	...	...	22,308,100	...	

(a) Shown under Irrigation and Navigation.

(b) Transferred to head Productive Public Works.

(c) Includes Rs. 1,00,000 additions sanctioned by the Government of India.

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—*Gross Earnings, Working Expenses and Net Traffic Earnings of Guaranteed and State Railways to the end of 1880-81, with Regular Estimates for 1881-82 and Budget Estimates for 1882-83.*

	ACTUALS.					Regular Estimates, 1881-82.	Budget Estimates, 1882-83.
	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.		
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	4,308	4,495	4,532	4,541	4,569	4,600	4,600
Gross earnings.	£	£	£	£	£	£	£
East Indian	...	...	...	...	†18,660	...	...
Eastern Bengal	387,620	512,204	478,168	534,503	564,194	645,000	610,000
Madras	913,924	1,176,479	713,611	683,419	657,887	660,000	660,000
South Indian	230,248	341,467	334,795	357,154	377,290	377,500	358,000
Bombay, Baroda and Central India	727,917	835,860	794,367	777,224	888,794	1,030,000	1,120,000
Great Indian Peninsula	3,009,666	3,737,727	3,221,746	2,717,443	2,865,799	3,500,000	3,400,000
South and Rohilkund	403,362	629,316	552,796	472,410	514,763	550,000	590,000
Scinde, Punjab and Delhi	1,085,138	1,253,560	1,298,414	1,791,478	2,013,528	1,500,000	1,500,000
TOTAL ...	6,757,875	8,484,613	7,393,807	7,333,651	7,900,935	8,262,500	8,268,000
Working expenses.							
Eastern Bengal	185,568	203,438	240,713	283,034	295,698	345,000	352,500
Madras	625,623	819,082	551,076	456,984	460,256	460,000	480,000
South Indian	125,755	182,275	257,697	261,834	240,113	257,500	248,000
Bombay, Baroda and Central India	394,689	424,253	478,968	448,183	511,789	450,000	480,000
Great Indian Peninsula	1,652,220	1,961,167	1,855,875	1,763,109	1,661,963	1,700,000	1,750,000
South and Rohilkund	258,958	429,913	323,254	318,341	307,684	355,000	375,000
Scinde, Punjab and Delhi	867,598	815,328	951,500	1,325,799	1,510,219	1,205,000	1,110,000
TOTAL ...	4,108,411	4,835,456	4,658,483	4,857,284	4,987,622	4,772,500	4,795,500
Net Traffic earnings.							
East Indian	...	...	...	...	†18,660	...	...
Eastern Bengal	202,052	308,766	237,455	251,469	268,496	300,000	257,500
Madras	288,301	356,397	162,535	226,435	197,631	200,000	180,000
South Indian	104,493	159,192	77,098	95,320	137,177	120,000	140,000
Bombay, Baroda and Central India	333,228	411,607	315,399	329,041	377,005	580,000	640,000
Great Indian Peninsula	1,357,446	1,776,560	1,365,871	954,334	1,203,836	1,800,000	1,650,000
South and Rohilkund	146,404	199,403	229,452	154,069	207,199	195,000	215,000
Scinde, Punjab and Delhi	217,540	437,232	346,914	465,679	503,309	295,000	300,000
TOTAL ...	2,649,464	3,649,157	2,735,324	2,476,347	2,913,313	3,490,000	3,472,500
STATE RAILWAYS.							
EAST INDIAN RAILWAY.							
Open mileage at beginning of year	1,503	1,503	1,503	1,503	1,504	1,504	1,504
Gross earnings	4,116,900	4,809,785	4,405,367	4,611,878	4,252,841	4,600,000	4,346,400
Working expenses	1,652,231	1,797,288	1,861,906	1,516,487	1,482,316	1,490,000	1,686,400
Net Traffic earnings	2,464,669	3,012,497	2,543,461	3,095,391	2,770,525	3,110,000	2,660,000
Other State Railways.							
Open mileage at beginning of year	633	806	1,287	2,014	2,489	3,030	3,310
Gross earnings.							
Rents of premises on account of the East Indian Railway realised in England	...	...	...	...	230	500	200
Rajputana and Western Rajputana (Northern Section)	239,349	261,434	330,077	379,397	460,327	785,000	1,150,000
Western Rajputana (Southern Section)	...	...		17,244			
Holkar and Neemuch	39,272	62,666	93,511	120,392	151,623	200,000	
Scinde	...	1,319	10,812	10,556	22,880	32,500	35,000
Wardah Coal	3,685	10,639	11,373	29,775	24,586	52,000	52,500
Punjab Northern	50,154	76,412	108,400	182,537	401,140	317,500	375,000
Indus Valley	...	...	113,921	385,633	632,027	520,000	520,000
Khand and Manmad*	...	...	25,041	50,959	52,988	14,000	15,000
Nagpur and Chattisgarh	...	...		...	15,905	37,500	55,000
Rangoon and Irrawaddy Valley	...	62,876	97,561	108,523	141,146	153,000	162,000
Patna and Gya	...	...	...	33,964	49,828	51,500	52,500
Northern Bengal	...	17,111	109,289	146,781	170,325	190,000	195,000
Tirhoot	21,358	34,324	44,981	47,692	54,338	56,500	75,000
Calcutta and South-Eastern	9,775	12,616	19,509	13,548	14,667	15,500	20,000
Dalhousie	8,098	9,130	8,531	9,392	6,732	6,400	8,650
Cawnpore and Furrukhabad	...	...	...	...	4,594	32,500	36,000
Muttra-Hathras	8,977	9,363	10,822	12,335	14,012	13,000	14,000
Muttra-Achneyra	...	...	...	...	...	2,000	8,300
Bhagalpore and Dildarnagar	...	...	...	...	1,788	4,000	4,200
TOTAL ...	380,668	557,890	976,828	1,548,728	2,269,135	2,485,400	2,776,350
Working expenses.							
Rajputana and Western Rajputana (Northern Section).	159,082	184,831	203,816	247,239	319,157	465,000	650,000
Western Rajputana (Southern Section) ...	...	...		12,471			
Holkar and Neemuch	39,047	39,319	67,903	87,726	111,049	140,000	
Scinde	...	2,137	12,734	12,757	19,868	23,000	23,000
Wardah Coal	3,658	7,043	11,104	29,733	44,678	44,500	40,000
Punjab Northern	45,958	70,499	86,506	176,473	306,608	296,000	300,000
Indus Valley	...	...	109,862	314,896	480,956	405,000	370,000
Khand and Manmad*	...	...	24,569	57,412	47,016	...	...
Nagpur and Chattisgarh	...	...	...	...	11,435	27,500	40,000
Rangoon and Irrawaddy Valley	...	59,994	92,561	77,053	85,953	80,000	92,000
Patna and Gya	...	...	...	18,706	27,563	34,500	32,500
Northern Bengal	...	16,403	89,573	122,865	92,519	96,000	100,000
Tirhoot	14,189	23,572	32,993	34,327	31,551	34,500	42,500
Calcutta and South-Eastern	12,820	8,226	−1,738	10,118	9,022	19,500	14,000
Dalhousie	8,315	8,732	4,404	6,274	6,970	6,300	6,250
Cawnpore and Furrukhabad	...	...	...	...	2,894	20,000	21,000
Muttra-Hathras	4,919	5,251	5,996	6,581	7,971	9,500	11,000
Muttra-Achneyra	...	...	...	...	...	1,900	5,000
Bhagalpore and Dildarnagar	...	...	...	...	2,318	3,500	3,600
TOTAL ...	287,988	426,006	740,373	1,215,231	1,607,528	1,715,700	1,740,850
Net Traffic earnings.							
Rents of premises on account of the East Indian Railway realised in England	...	...	...	...	230	500	200
Rajputana and Western Rajputana (Northern Section).	80,267	76,603	126,261	132,158	141,170	320,000	500,000
Western Rajputana (Southern Section) ...	...	...		4,773			
Holkar and Neemuch	225	23,347	25,608	32,666	40,575	60,000	
Scinde	...	−818	−1,922	−2,201	3,012	9,500	13,000
Wardah Coal	27	3,596	269	43	−20,092	7,500	12,500
Punjab Northern	4,196	5,913	21,894	6,063	94,531	21,500	85,000
Indus Valley	...	...	4,059	70,737	201,071	115,000	150,000
Khand and Manmad*	...	...	472	−6,453	5,972	14,000	15,000
Nagpur and Chattisgarh	...	...	...	...	4,469	10,000	15,000
Rangoon and Irrawaddy Valley	...	2,882	5,000	30,870	55,193	64,000	70,000
Patna and Gya	...	...	...	15,258	22,285	17,000	20,000
Northern Bengal	...	709	19,716	23,916	77,806	94,000	95,000
Tirhoot	7,169	10,752	11,988	13,365	22,787	21,000	32,500
Calcutta and South-Eastern	−3,045	4,390	14,247	3,430	5,646	−3,000	6,000
Dalhousie	−317	398	4,037	3,118	−238	100	400
Cawnpore and Furrukhabad	...	...	...	...	1,700	12,500	15,000
Muttra-Hathras	4,058	4,112	4,826	5,754	6,041	3,500	3,000
Muttra-Achneyra	...	...	...	...	...	100	3,300
Bhagalpore and Dildarnagar	...	...	...	...	−530	500	600
TOTAL ...	92,680	131,884	236,455	333,407	661,607	709,700	1,035,500

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only gets percentage of the gross receipts.

† Balance of Stores belonging to the collieries borne on the Revenue books on 31st December 1879 omitted to be adjusted in 1879-80.

APPENDIX A—*contd.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—*Gross Earnings, Working Expenses and Net Earnings of Works of Irrigation &c., for which Capital and Revenue Accounts are kept, to end of 1880-81, with Regular Estimates for 1881-82 and Budget Estimates for 1882-83.*

	Actuals.					Regular Estimates, 1881-82.	Budget Estimates 1882-83.
	1876-77	1877-78	1878-79.	1879-80.	1880-81.		
PRODUCTIVE PUBLIC WORKS.	£	£	£	£	£	£	£
GROSS DIRECT REVENUE—							
Orissa canals ...	7,456	16,110	18,200	27,919	26,078	21,800	33,200
Midnapore canal ...	13,699	17,009	17,071	24,722	21,646	23,200	29,200
Tidal " ...	4,503	6,228	6,079	4,578	5,449	5,900	6,100
Sone canals ...	7,818	10,130	43,763	53,159	47,864	56,500	51,650
Ganges canal ...	220,154	250,453	261,114	290,564	180,289	190,000	200,600
Agra " ...	8,952	21,467	42,633	42,151	25,316	55,000	54,900
Lower Ganges canal ...	...	...	...	5,860	102,828	136,500	138,600
Eastern Jumna " ...	...	...	...	...	...	72,500	72,500
Western Jumna " ...	87,813	99,210	118,056	113,055	91,013	105,000	121,470
Bari Doab " ...	59,270	56,903	80,606	119,129	107,492	103,030	102,500
Other projects ...	16,036	25,372	25,748	26,904	30,269	34,300	33,600
TOTAL ...	425,201	502,882	613,270	708,041	639,144	803,730	843,770
INDIRECT REVENUE—							
Ganges canal ...	64,279	72,290	67,181	66,893	44,301	44,301	44,300
Agra " ...	...	4,509	...	...	...	...	...
Lower Ganges canal ...	...	...	...	...	20,783	20,783	20,783
Eastern Jumna " ...	...	...	...	...	...	22,153	22,153
Western Jumna " ...	38,593	37,376	10,937	27,583	90,761	5,800	5,800
Bari Doab " ...	4,679	11,903	17,738	...	70,400	25,890	28,300
Other projects ...	25,966	27,789	31,078	507,921	571,074	560,400	564,000
TOTAL ...	133,517	153,867	126,934	602,397	797,319	679,327	685,336
TOTAL DIRECT AND INDIRECT REVENUE—							
Orissa canals ...	7,456	16,110	18,200	27,919	26,078	21,800	33,200
Midnapore canal ...	13,699	17,009	17,071	24,722	21,646	23,200	29,200
Tidal " ...	4,503	6,228	6,079	4,578	5,449	5,900	6,100
Sone canals ...	7,818	10,130	43,763	53,159	47,864	56,500	51,650
Ganges canal ...	284,433	322,743	328,295	357,457	224,590	234,301	244,301
Agra " ...	8,952	25,976	42,633	42,151	25,516	55,000	54,900
Lower Ganges canal ...	...	...	...	5,860	123,611	157,283	159,383
Eastern Jumna " ...	...	...	...	...	...	94,653	94,653
Western Jumna " ...	126,406	136,586	128,993	140,638	181,774	110,800	127,270
Bari Doab " ...	63,949	68,806	98,344	119,129	177,892	128,920	130,800
Other projects " ...	42,002	53,161	56,826	534,825	601,343	594,700	597,600
TOTAL ...	558,718	656,749	740,204	1,310,438	1,436,463	1,483,057	1,529,107
WORKING EXPENSES—							
Orissa canals ...	21,466	21,6	23,909	36,777	30,607	26,040	32,000
Midnapore canal ...	17,128	20,382	17,283	15,440	18,922	19,631	22,000
Tidal " ...	1,243	3,056	2,318	4,228	2,559	2,673	3,000
Sone canals ...	19,959	25,24	37,051	35,731	47,257	46,310	49,200
Ganges canal ...	105,040	97,870	96,991	107,496	81,559	78,820	78,750
Agra " ...	11,613	15,792	18,859	21,684	20,651	22,500	21,400
Lower Ganges canal ...	...	...	450	7,071	40,992	49,100	53,750
Eastern Jumna " ...	...	...	...	...	...	17,040	20,450
Western Jumna " ...	38,937	41,873	51,436	43,624	37,343	41,580	44,730
Bari Doab " ...	55,365	52,398	41,543	46,415	38,792	40,320	46,180
Other Projects ...	92,605	86,239	91,710	140,785	106,791	99,800	120,900
TOTAL ...	363,356	364,458	381,550	459,251	425,473	452,814	502,430
NET REVENUE—							
Orissa canals ...	−14,010	−5,497	−5,709	−8,858	−3,629	−4,240	1,200
Midnapore canal ...	−3,429	−3,373	−212	9,282	2,724	3,569	7,200
Tidal " ...	3,260	3,172	3,761	350	2,890	3,227	3,100
Sone canals ...	−12,641	−15,111	6,712	17,428	607	10,190	2,450
Ganges canal ...	179,393	224,873	231,304	249,961	143,031	155,481	165,551
Agra " ...	−2,661	10,184	23,774	20,467	4,865	32,500	33,410
Lower Ganges canal ...	...	...	−450	−1,211	62,619	108,183	105,633
Eastern Jumna " ...	...	...	...	...	...	77,613	74,203
Western Jumna " ...	87,469	94,713	77,557	97,014	144,431	69,220	82,530
Bari Doab " ...	8,584	16,408	56,801	72,714	139,100	79,690	84,620
Other projects ...	−50,603	−33,078	−34,884	394,040	494,552	494,900	466,700
TOTAL ...	195,362	292,291	358,654	851,187	1,010,990	1,030,243	1,028,987
IRRIGATION AND NAVIGATION WORKS. *(Not classed as Productive Public Works)*							
GROSS DIRECT REVENUE—							
Eastern Jumna canal ...	56,541	57,563	63,198	85,127	74,113	...	...
Other projects ...	29,596	19,353	23,908	24,426	38,936	39,200	43,800
TOTAL ...	86,137	76,916	87,106	109,553	113,049	39,200	43,800
INDIRECT REVENUE—							
Eastern Jumna canal ...	22,153	22,680	22,153	22,153	22,153	...	...
Other projects ...	123,480	125,987	134,131	74,370	199,144	177,300	188,600
TOTAL ...	145,633	148,667	156,284	96,523	221,297	177,300	188,600
TOTAL DIRECT AND INDIRECT REVENUE—							
Eastern Jumna canal ...	78,694	80,243	85,351	107,280	96,266	...	...
Other projects ...	153,076	145,340	158,039	98,796	238,080	216,500	232,400
TOTAL ...	231,770	225,583	243,390	206,076	334,346	216,500	232,400
WORKING EXPENSES—							
Eastern Jumna canal ...	21,474	20,357	20,415	19,502	19,901	...	...
Other projects ...	108,489	109,822	95,925	118,995	97,251	118,300	108,900
TOTAL ...	129,963	130,179	116,340	138,497	117,152	118,300	108,900
NET REVENUE—							
Eastern Jumna canal ...	57,220	59,886	64,936	87,778	76,365	...	...
Other projects ...	44,587	35,518	62,114	−20,199	140,829	98,300	123,500
TOTAL ...	101,807	95,404	127,050	67,579	217,194	98,300	123,500

APPENDIX A —*concld.*

COMMERCIAL AND FINANCIAL STATISTICS.

BLE IX.—*Statement showing the true financial results to the revenues of India of the guarantee of interest upon the Capital of the Guaranteed Railway Companies, excluding the East Indian Railway Company.*

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82. Original Estimate.	1881-82. Regular Estimate.	1882-83. Estimate.
Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
e mileage to end of official year ...	4,093	4,308	4,495	4,532	4,541	4,538	4,600	4,593	4,600	4,667
	£	£	£	£	£	£	£	£	£	£
ss Earnings	5,104,172	5,782,089	6,757,875	8,484,613	7,393,807	7,333,631	7,882,275	7,490,000	8,262,500	8,268,000
rking expenses	3,123,810	3,321,802	4,108,411	4,835,456	4,658,483	4,857,284	4,987,622	4,760,000	4,772,500	4,795,500
centage of working expenses on earnings	61·20	57·45	60·79	56·99	63·01	66·23	63·28	63·5	57·76	58·01
t traffic earnings	1,980,362	2,460,287	2,649,464	3,649,157	2,735,324	2,476,347	2,894,653	2,730,000	3,490,000	3,472,500
t gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills ...	65,901	19,257	...	...	...	...	...	...	...	44,200
Total Revenue ...	2,046,263	2,479,544	2,649,464	3,649,157	2,735,324	2,476,347	2,894,653	2,730,000	3,490,000	3,516,700
ross guaranteed interest paid in India ...	24,453	22,001	14,544	13,463	10,486	9,085	7,447	4,870	6,290	5,760
ditto ditto in London* ...	3,125,524	3,142,253	3,157,152	3,157,301	3,200,335	3,241,047	3,254,504	3,267,000	3,265,000	3,290,000
Total guaranteed interest (sterling payments converted at the average exchange of the year)	3,403,397	3,505,652	3,911,444	3,659,307	3,866,311	3,907,974	3,824,152	3,926,000	3,924,290	3,935,500
ing paid to Railway Companies ...	11,424	86,674	79,735	243,438	294,716	97,839	91,619	165,500	333,500	449,500
and soil supervision	45,088	83,176	40,756	48,414	45,777	45,720	57,612	75,200	85,600	92,350
terest on Revenue balances	15,461	19,912	15,918	1,931	1,525	1,344	1,216	1,500	1,800	1,800
et loss on receipts and disbursements of Capital in India calculated in the same way as the gain	...	...	9,544	7,018	63,044	63,285	60,046	38,500	28,820	...
Total Expenditure ...	3,475,370	3,695,414	4,057,397	3,960,168	4,271,373	4,116,162	4,034,646	4,206,700	4,374,010	4,483,150
et Expenditure from the Public Treasury	1,429,107	1,215,870	1,407,933	311,011	1,536,049	1,639,815	1,139,993	1,476,700	884,010	966,450
et Revenue	...	...	...	...	...	...	...	...	...	...

* With the exception of the figures in this line which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling of the account by the removal of one digit to the right.

APPENDIX B.

No. 1438, dated 8th March 1882.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Despatch from Her Majesty's Secretary of State for India, No. 261, dated 17th July 1879, paragraph 50.

Memorandum from Mr. T. C. Hope, C.S., dated August 1879.

Despatch to Her Majesty's Secretary of State for India, No. 81, dated 25th February 1880, paragraphs 17 and 18.

Despatch from Her Majesty's Secretary of State for India, No. 101, dated 25th March 1880, paragraph 3.

Financial Statement for 1880-81, paragraph 210.

Despatch from Her Majesty's Secretary of State for India, No. 259, dated 5th August 1880, paragraph 65.

Accounts and Finance Proceedings, July 1880, Nos. 677 to 740.

Despatch to Her Majesty's Secretary of State for India, No. 173, dated 1st July 1881.

Ditto	from	ditto	ditto,	No. 334, dated 10th Novr. 1881.
Ditto	to	ditto	ditto,	No. 306, dated 12th Decr. 1881.
Ditto	from	ditto	ditto,	No. 10, dated 12th Jany. 1882.

RESOLUTION.—The importance of increasing the portion of the Indian debt in silver, which is actually held in India, so as, on the one hand, to diminish the necessity for sterling loans, or rupee loans fed by funds from Europe, and, on the other, to afford to the masses of the people a mode of investment of their savings more profitable to themselves and to the community at large than the hoarding of coin or ornaments, depositing with small bankers, and petty private money-lending now usually resorted to, has long pressed itself on the attention of the Government of India. In 1877 the issue of local loans for particular works was advocated in the Council of the Governor General for making Laws and Regulations, and has since been partially commenced by the debenture loans started in 1879-80. In the autumn of 1879, a scheme, based on a consideration of the American "Refunding Certificates," established in 1870, and of the system of the French "Rentes," was laid before the Government of India. The scheme contemplated the issue of certificates and notes of small amount, the former to be for Rs. 12½, Rs. 25, and Rs. 50, the latter for Rs. 100 and Rs. 250, both transferable by delivery. The rate of interest was to be 4 per cent., payable to bearer.

2. The scheme was circulated to Local Governments, and by them to selected officers all over India. The Financial Department also consulted its principal authorities, and a sketch of the scheme was communicated to the public press. Official opinion was naturally much divided, the principal doubt expressed being whether a rate of interest not exceeding 4 per cent. was sufficient to attract petty sums in the mofussil, but some of the highest authorities approved of the proposal. The public press was without exception in favour of a trial of the scheme.

3. In any consideration of the probable success, or otherwise, of such a scheme, it must be premised, and distinctly borne in mind, that the masses of the people in the mofussil, and not the monied, investing, or speculating classes of the Presidency and other principal towns, are those to whom it is addressed, and whom it is intended to benefit, by fertilising petty savings and encouraging accumulation. If the notes proposed were to be issued at a rate higher

APPENDIX B—*contd.*

than 4 per cent., there can be no reasonable doubt that they would, at once, be appropriated by the monetary world, instead of by the classes in the mofussil for whom they are designed, while, at the same time, the general borrowing power of the State would be prejudiced to the extent of the excess. On the other hand, many of the officers to whom the scheme was referred have urged that those in the mofussil who have any savings at all invest them far more profitably than they could in these Notes. It is reported, for instance, that savings are employed in agricultural stock, land, houses, petty trades, and supply of "secondary wants." So far as this may be the case anywhere, it is a subject of unmixed satisfaction. But the object to which savings are usually said to be devoted is money-lending, and the interest received is stated at various rates from 12 to 76 per cent. That money generally yields in the mofussil any such profit, appears open to considerable doubt, in view of the evidence which has, on other occasions, been adduced to show how little of his advances and his nominally high interest the money-lender in many cases actually recovers, and at what worry and risk his business is often carried on. It appears safe to assume that the *average* profits are far below popular estimate, though some individuals may be pressed to the full extent to make up for the default of others. In any case, however, the fact that there is a considerable amount of money in the hands of certain classes which is now to be had at about 4 per cent., may be held to be proved by (1) the statements to that effect in the present reports by many officers; (2) the increase of the Savings Bank deposits from one crore in 1869-70 to nearly three crores in 1881; and (3) the small effect upon those deposits produced by the reduction of the rate of interest to $3\frac{3}{4}$ per cent. which was carried out on the 1st June last. His Excellency the Governor General in Council sees no reason to doubt that the increased facilities which the proposed notes offer will, notwithstanding the low rate of interest, attract much money now risked or lost in various ways. With legitimate money-lending and sound agricultural advances the Government of India have no desire to interfere; nor are the notes at all likely to do so. But if the agriculturist can be relieved from the temptations to reckless borrowing to which he is exposed in consequence of the increase, caused by general prosperity, in the amount of capital for employment and of money-lenders competing with each other, and if thrift, together with safe and profitable investment, can be encouraged, a great benefit will have been conferred on the population at large. Under these circumstances His Excellency the Governor General in Council has decided that the proposal to issue "Stock Notes" (as they will hereafter be called) shall be carried into effect. His Excellency is well aware that it is of the nature of an experiment, and will place no undue reliance upon it for financial purposes, but considers that as an experiment, it is well worthy of a fair trial, since it cannot, under careful issue, do any harm, and it must prove beneficial even though it should progress in popular appreciation with no greater rapidity than the Savings Banks have done.

4. The following are the principal features of the scheme, as finally matured:—

(1) With the object of affording greater facilities for the investment of small sums at interest, the Government of India have determined to issue a new kind of security termed "stock notes."

(2) Stock notes will be of four denominations, *viz.*, Rs. $12\frac{1}{2}$, Rs. 25, Rs. 50, and Rs. 100.

(3) Stock notes will be issued at par, and will bear interest at the rate of 4 per cent. per annum.

(4) Stock notes will be transferable from hand to hand without endorsement, or any other formality whatever, the purchaser, presumably, paying to the vendor the interest accrued up to date of transfer. The amount of interest accruing monthly on each note will, for the convenience and security of the public, be stated on the face of it.

(5) The interest payable on stock notes will be free from taxation of every description.

(6) In order to obviate inconvenience to landowners from the collection and payment of land revenue, stock notes may be deposited at

APPENDIX B—*contd.*

the Government treasury where such revenue is payable, and the interest thereon will be credited, as it falls due, to the land revenue account of the depositor. The notes will be returned and the arrangement terminated whenever the depositor so desires. The interest on coupons, if they are presented undetached from the stock note to which they belong, will also be credited, when it has become due, in payment of land revenue and State demands of all kinds.

(7) Stock notes will appertain to certain circles of issue, and the value of the note and amount of interest accruing monthly will be stated thereon in the vernacular languages of the circle, as in the analogous case of currency notes.

(8) Stock notes will be obtainable on demand at all district, subdivisional, and tahsildars' or similar subordinate treasuries. Notes of any of the three lower denominations will also be exchangeable at such treasuries for their equivalent in notes of the higher denominations. Arrangements will be matured hereafter, as circumstances permit, for the sale of notes by stamp and other licensed vendors, and at post offices.

(9) A commission of 1 per cent. on actual sales will be allowed to all persons, whether in the service of Government or not, who are charged with the sale of notes of the three lower denominations. On the sale of notes of the higher denomination, no commission will be paid, except in special cases.

(10) Notes of the three lower denominations, *viz.*, Rs. 12½, Rs. 25, and Rs. 50, will be in Form A, subjoined hereto. Interest will be payable annually, on presentation of the note, on or after the dates specified thereon, at *any* of the treasuries described in clause 8 which is situated within the circle to which the note belongs. The transfer of payment of interest from one circle to another will not ordinarily be allowed. On the first presentation the disbursing officer will himself cut off, and retain as a voucher for the debit in his accounts, the coupon or portion of the note relating to the first payment of interest; and on subsequent presentations he will similarly cut off and retain the succeeding coupons. On presentation of the final or principal portion of the note he will retain it, and issue to the holder a new note, which will similarly run for a fresh series of years; and so on, unless the note shall have been advertised for repayment. No note will be discharged within twenty years from the date of issue thereof, or without six months' previous notice of intention to discharge.

(11) Notes of the higher denomination, *viz.*, Rs. 100, will be in Form B, subjoined hereto. Interest will be payable annually, on presentation of the note, on or after the dates specified thereon, at any of the treasuries aforesaid. The disbursing officer will himself cut off, and retain as a voucher, the coupon relating to the period for which interest is due. Notes must in this case, as under clause 10, be presented intact, and the proper portion will be cut off by the disbursing officer. On the tenth presentation the note itself will be retained, and a new note, with nine coupons attached, will be issued in its place, to run for a fresh term of years; and so on, subject, however, to the power to discharge, as stated in clause 10.

5. From the above statement it will be seen that stock notes differ from the ordinary Government securities in several important particulars. They will be under three disabilities or disadvantages, in comparison with them, namely, (1) the denominations will be of small amount, (2) the interest will be payable yearly instead of half-yearly, and (3) the notes will not be enfaceable to Europe. On the other hand, they will have three recommendations: the notes themselves and the accrued interest will be readily obtainable at all treasuries, they will be transferable by simple delivery, and they will be exempt from all liability to tax-

APPENDIX B—*contd.*

ation. With reference to the last point it may be explained that the exemption is principally based on the practical impossibility of levying accurately and without risk of abuses any impost on the petty amounts to be paid as interest, the difficulty in keeping accounts of such an item with the vast number of agencies through whom Stock Notes will issue, and the vexatious complications in transfers which would be created thereby. Comparing Stock Notes with Savings Banks, the investor in the latter has the security of a booked account, and of realising whenever he pleases, without the necessity of finding a purchaser, but he has to attend at a Government office, he receives interest a quarter per cent. lower, and that interest runs on his minimum monthly balance only. The balance of these advantages and disadvantages, and the extent to which the value of Stock Notes will be affected thereby, can be determined by experience alone; but if the result should, in the interior at least, be a condition of equilibrium, or circulation at par, it would be more convenient for purposes of account, and more suited to the mofussil and the masses of the people, than transfer at a fluctuating market rate.

6. It is not possible at present to specify the date when Stock Notes, which are now being manufactured under the supervision of the Bank of England, will be available at all Treasuries for purchase by the public, but definite information on this point will be published as soon as it is received. Probably the arrangements will not be complete until about the end of the month of June next. In the event, however, of banks or syndicates desiring to obtain, on the terms as to commission specified in clause (9) of paragraph 4, notes in large quantities for *bonâ fide* issue in the mofussil of any Province through private agency, special communication may at any time be made by letter, with sufficient references, to the local Accountants General or Controllers, or to the Financial Secretary to the Government of India, and special arrangements for supplying them immediately on the arrival of the notes from England may be effected.

ORDERED, that this Resolution be communicated to the Comptroller General and the several Accountants General for information, and to the Local Governments and Administrations for information and for publication in the local official Gazettes in English and such vernacular languages as they may deem fit.

T. C. HOPE,
Secretary to the Government of India.

APPENDIX B—*contd.*

Form A.

INDIA STOCK NOTE, 1882.

25 *TWENTY-FIVE Rupees.* 25

٢٥ پچیس روپیہ पचिश रुपेया। २५

२५ পঁচিশ টাকা। પચિસ રૂપેઆ २५

$\frac{E}{15}$ 92844 *Calcutta Circle.* $\frac{E}{15}$ 92844

Interest 16 pies monthly, payable February 1st, 1886.

١٦ پائي سود ماهانه پہلي فبروري سنه ١٨٨٦ ع کو دیا جائیگا ،

মাসিক ১৬ পাই হিসাবে সুদ, ১৮৮৬ সালের ১লা ফেবরুয়ারি তারিখে দেওয়া যাইবে।

१६ पाइ सुद माहाना पहली फ़ेबरवरी १८८६ को दिया जायेगा।

૧૬ પાઈ સૂદ માહાના પહલી ફેવરવરી ૧૮૮૬ કો દીઆ જાએગા

$\frac{E}{15}$ 92844 *Calcutta Circle.* $\frac{E}{15}$ 92844

Interest 16 pies monthly, payable February 1st, 1885.

١٦ پائي سود ماهانه پہلي فبروري سنه ١٨٨٥ ع کو دیا جائیگا ،

মাসিক ১৬ পাই হিসাবে সুদ, ১৮৮৫ সালের ১লা ফেবরুয়ারি তারিখে দেওয়া যাইবে।

१६ पाइ सुद माहाना पहली फ़ेबरवरी १८८५ को दिया जायेगा।

૧૬ પાઈ સૂદ માહાના પહલી ફેવરવરી ૧૮૮૫ કો દીઆ જાએગા

$\frac{E}{15}$ 92844 *Calcutta Circle.* $\frac{E}{15}$ 92844

Interest 16 pies monthly, payable February 1st, 1884.

١٦ پائي سود ماهانه پہلي فبروري سنه ١٨٨٤ ع کو دیا جائیگا ،

মাসিক ১৬ পাই হিসাবে সুদ, ১৮৮৪ সালের ১লা ফেবরুয়ারি তারিখে দেওয়া যাইবে।

१६ पाइ सुद माहाना पहली फ़ेबरवरी १८८४ को दिया जायेगा।

૧૬ પાઈ સૂદ માહાના પહલી ફેવરવરી ૧૮૮૪ કો દીઆ જાએગા

$\frac{E}{15}$ 92844 *Calcutta Circle.* $\frac{E}{15}$ 92844

Interest 16 pies monthly, payable February 1st, 1883.

١٦ پائي سود ماهانه پہلي فبروري سنه ١٨٨٣ ع کو دیا جائیگا ،

মাসিক ১৬ পাই হিসাবে সুদ, ১৮৮৩ সালের ১লা ফেবরুয়ারি তারিখে দেওয়া যাইবে।

१६ पाइ सुद माहाना पहली फ़ेबरवरी १८८३ को दिया जायेगा।

૧૬ પાઈ સૂદ માહાના પહલી ફેવરવરી ૧૮૮૩ કો દીઆ જાએગા

APPENDIX B—*concld.*

Form B.

INDIA STOCK NOTE, 1882.

100 ***ONE HUNDRED Rupees.*** 100

١٠٠ ایک سو روپیہ एक सौ रुपेया। १००

১০০ এক শত টাকা। ૧૦૦ સૌ રૂપેઆ ૧૦૦

$\frac{F}{12}$ 00981 ***Calcutta Circle.*** $\frac{F}{12}$ 00981

Interest 4 rupees annually, payable February 1st.

للعہ سود سالانہ پہلی فبروری کو دیا جائیگا ،

বার্ষিক ৪ টাকা হিসাবে সুদ, ১লা ফেবরুয়ারি তারিখে দেওয়া যাইবে।

४ रुपेया सुद सालाना पहली फ़ेबरवरी को दिया जाएगा।

૪ ચાર રૂપેઆ સૂદ સાલાના પહલી ફેવરવરી કોદીઆ જાએગા

$\frac{F}{12}$ 00981 Interest 4 rupees, February 1st, 1891. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८९१।

$\frac{F}{12}$ 00981 Interest 4 rupees, February 1st, 1890. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८९०।

$\frac{F}{12}$ 00981 Interest 4 rupees, February 1st, 1889. सूद ४ रुपेया—१पहली बरवरी, सन १८८९।

$\frac{F}{12}$ 00981 Interest 4 rupees, Foruary 1st, 1888. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८८८।

$\frac{F}{12}$ 00981 Interest 4 rupees, Feluary 1st, 1887. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८८७।

$\frac{F}{12}$ 00981 Interest 4 rupees, Febiary 1st, 1886. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८८६।

$\frac{F}{12}$ 00981 Interest 4 rupees, Februy 1st, 1885. सूद ४ रुपेया—१पहली फ़ेबरवरी सन १८८५।

$\frac{F}{12}$ 00981 Interest 4 rupees, Febrlar 1st, 1884. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८८४।

$\frac{F}{12}$ 00981 Interest 4 rupees, bruary 1st, 1883. सूद ४ रुपेया—१पहली फ़ेबरवरी, सन १८८३।

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION BRANCH.

IRRIGATION OPERATIONS IN BENGAL FOR 1881-82.

Areas leased for Irrigation up to end of December 1881.

Circle.	District.	Canal.	Supply of Water in the Canals.			Kharif.								Rabi.					Sugarcane.		Grand Total.				Grand total of the corresponding month of last year.	Rainfall.			Remarks.
						Five-year leases.			Three-year leases.			Annual leases.		Three-year leases.			Annual leases.												
			Estimated full discharge in cubic feet per second.	Average discharge in cubic feet per second throughout the month.	Estimated discharge utilised.	Leased in December 1881.	Leased up to end of December 1881.	Total, inclusive of unexpired leases of previous years.	Leased in December 1881.	Leased up to end of December 1881.	Total, inclusive of unexpired leases of previous years.	Leased in December 1881.	Leased up to end of December 1881.	Leased in December 1881.	Leased up to end of December 1881.	Total, inclusive of unexpired leases of previous years.	Leased in December 1881.	Leased up to end of December 1881.	Leased in December 1881.	Leased up to end of December 1881.	Kharif.	Rabi.	Sugarcane.	Total.		Inches during the month.	Inches during 1881-82.	Average of the ten previous years of the same period.	
			c. ft.	c. ft.	c. ft.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Acr.	Ins.	Ins.	Ins.	
Orissa	Cuttack	Kendrapara	1,269	239·40	...	...	...	[illegible]	...	[illegible]	[illegible]	...	...	...	...	...	...	3,940	...	93	51,847	3,940	93	55,880	47,130	5·00	58·15	0·22	
		Paramoondee	1,042	32·90	...	...	...	11,272	...	555	[illegible]	...	...	...	...	...	...	525	...	...	11,991	525	...	12,516	12,486				
		High Level, Section I	675	171·07	...	...	...	13,587	109	296	616	...	...	...	...	...	14	98	...	2	14,203	98	2	14,303	14,246				
		Taldanda	1,300	0·00	...	...	...	10,076	...	2	278	...	...	...	...	...	23	350	...	38	10,354	350	38	10,742	10,697				
		Matchgong	650	6·00	...	...	...	25,269	...	209	3,069	...	...	...	...	...	...	474	...	78	28,338	474	78	28,890	28,459				
	Balasore	High Level, Section II	727·16	0·00	...	...	...	204	5	5	1,176	...	...	...	...	...	...	2	...	56	1,380	2	56	1,438	1,391				
	Total of the month		...	...	...	...	...	100,489	167	6,961	17,634	...	...	...	...	...	37	(a)5,389	...	(b)267	118,113	5,380	267	123,739	114,409	...	...	...	
	Total of the corresponding month of previous year		...	...	...	...	264	101,463	198	7,888	7,888	...	...	...	...	...	...	4,887	...	171	109,351	4,887	171	114,409	...	...	...	...	
South-Western	Midnapore	Midnapore	875	156	...	...	−1,194	90,420	...	−1	75	...	...	...	...	...	...	...	...	...	90,495	...	...	90,495	89,317	0·24	68·77	52·40	
	Howrah	Panchkoorah	300	41	...	...	1,431	13,337	...	−193	30	...	...	...	...	...	...	...	...	...	13,367	...	...	13,367	11,111	0·58	78·05	57·49	
	Total of the month		...	...	...	...	237	103,757	...	−194	105	...	...	...	...	...	...	...	...	...	103,862	...	...	103,862	100,428	...	...	...	
	Total of the corresponding month of previous year		...	...	...	386	1,569	100,129	...	240	299	...	...	...	...	...	...	...	...	...	100,428	...	...	100,428	...	...	...	...	
Sone	Shahabad	Western Main	4,342	1,084	1,084	...	165	291	...	...	...	...	3,715	...	...	...	1,465	1,465	...	1,215	4,010	1,465	1,215	6,690	10,180	...	...	...	
		Buxar				...	2,094	2,094	...	...	...	...	11,042	...	...	...	1,705	1,705	...	4,237	13,136	1,705	4,237	19,078	36,374				
		Arrah	1,660	566	566	3,731	25,383	30,409	...	...	6,986	...	15,047	...	...	3,347	6,313	6,313	...	7,522	52,442	9,660	7,522	69,624	71,782	...	...	...	
	Patna and Gya	Eastern Main	1,466	499	499	...	...	...	...	...	...	...	151	...	...	...	15	15	...	15	151	15	15	181	626	...	...	...	
		Patna				1,012	5,879	5,879	...	...	...	...	6,971	...	...	...	2,422	2,422	31	1,059	12,850	2,422	1,059	16,331	19,144				
	Total of the month		...	...	...	4,743	33,521	38,673	...	...	6,986	...	36,930	...	...	3,347	11,920	11,920	31	14,048	82,589	15,267	14,048	111,904	138,106	...	...	...	
	Total of the corresponding month of previous year		...	...	...	315	1,247	1,247	...	−2,140	9,280	...	96,417	...	560	4,352	13,531	13,531	117	13,279	106,944	17,883	13,279	138,106	...	...	...	...	
	Grand total of the month		...	...	...	4,743	33,758	232,919	167	6,767	24,715	...	36,930	...	...	3,347	11,957	17,309	31	14,315	304,564	20,656	14,315	339,535	352,943	...	...	...	
	Grand total of the corresponding month of previous year		...	...	...	701	3,[illegible]89	202,839	198	5,988	17,467	...	96,417	...	560	4,352	13,531	18,418	117	13,450	316,723	22,770	13,450	352,943	...	...	...	...	

* A deduction of 84 acres has been made, it having been found unirrigable.
(a) Exclusive of 11 acres leased prior to 1st April last.
(b) Exclusive of 1 acre under Matchgong Canal leased prior to 1st April last.

G. F. E. S. NEILL, *Major, M.S.C.,*
Asst. Secy. to the Govt. of Bengal,
in the P. W. Dept., Irrigation Branch.

CALCUTTA,
The 10th February 1882.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING THE 7th MARCH 1882.

GENERAL REMARKS.—There has been slight rain during the week in a few districts of Madras and Bengal, in two districts of the North-Western Provinces and Oudh, in three districts of the Punjab, and generally in Assam. General prospects continue much the same as in the preceding week.

The spring crops promise a favourable harvest in the Punjab, and are being reaped in the Central Provinces and Bengal with a fair average outturn, excepting in a few places in the latter Province. In the North-Western Provinces and Oudh the yield on unirrigated lands in the central tract will probably be light. In the Bombay Presidency the *rabi* harvest has been completed in some districts and is still progressing in others, as well as in Berar.

In the Madras Presidency standing crops are in need of water in some parts. In Mysore the sugarcane and *vaisakh* paddy, the only standing crops of importance, are suffering from scarcity of water, but prospects are reported to be generally fair, prices being steady and pasturage sufficient.

No remarks seem necessary regarding other Provinces, and the Native States, except that scarcity of water is felt in the Nizam's Territories.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—		
Bellary ...	...	Standing crops, wet generally good, dry withering in parts; harvest wet and dry grains; sugarcane yield below average; fever and small-pox in parts.
Kurnool ...	...	Standing crops dry generally good; harvest dry grains, outturn below average; cattle disease in three taluks.
Ganjam ...	·52 average of two stations.	Gingelly and cotton thriving.
Kistna ...	...	Standing crops good; harvest dry grains, chillies and oil-seeds, outturn below average; ague, small-pox and cattle disease in parts; cholera in one town.
Chingleput (Madras) ...	...	Standing crops under larger tanks and river channels in good condition, elsewhere backward; harvest paddy, outturn below average; agricultural operations progressing; fever and cattle disease in parts; cholera abating.
Coimbatore ...	...	Standing crops wet generally good; dry in parts suffering from want of rain and from insects; harvest wet and dry grains, outturn poor; fever and cholera in parts.
Tanjore ...	·55 one station.	Standing crops good; harvest wet and dry grains, outturn below average; cholera in parts but much less severe.
Madura ...	·12 one station.	Standing crops wet suffering from blight and deficient water-supply in parts; harvest paddy, yield poor; cholera in parts.
Malabar ...	...	Fever, small-pox and cattle disease in parts; a few cases of cholera.
Travancore ...	·06	Harvest paddy progressing; fever exists.
		General Remarks.—No rain except in Ganjam, Tanjore, Madura and Travancore; general prospects good.
Bombay—(March 8th)		
Kurrachee ...	...	Fever in five talukas; river on 1st 4¾ feet against 1¼ feet on same date last year; *rabi* crops coming into ear in places; wheat, red rice and *bajri* in Karachi 22, 40 and 38, in Kotri 26, 38 and 50, in Ghorabari 17, 46 and 54, in Shahbandar 18, 44 and 60, in Sakro 16, 40 and 56, in Sehwan 28, 44 and 48, and in Manjhand 24, 44 and 48 pounds per rupee, respectively.
Hyderabad ...	...	*Rabi* crops have suffered from frost; slight fever in nine talukas; cattle disease in Talkabad; wheat 23, *jowari* 48, *bajri* 46, red rice 34 and white rice 22 pounds per rupee, respectively.
Ahmedabad ...	...	*Rabi* harvest progressing; health good; wheat 30 pounds, and *bajri* 33 pounds per rupee.
Baroda ...	...	*Rabi* crop and public health good; prices: *bajri* 30 and common rice 24 pounds per rupee.
Surat ...	...	Wheat and cotton being harvested; fever in Pardi; *jowari* 40 and *nagli* 52 pounds per rupee.
Násik ...	...	Reaping of *rabi* crops completed in places; public health generally good; *bajri* 47, wheat 31 and *jowari* 67 pounds per rupee.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—*contd.*		
Colaba (Bombay) ...	...	Average abnormal temperature 2° cool; abnormal wind northerly and dry on 3rd.
Poona ...	...	Harvesting *rabi* crops nearly completed; average prices: *bajri* 49 and *jowari* 62 pounds per rupee; in Poona bazar, *bajri* 41 and *jowari* 52 pounds per rupee.
Ahmednagar ...	...	Harvesting of *rabi* finished throughout the district, except in Rahuri, Sheogaon and Nagar; *jowari* maximum 102 pounds in Jhamkhed, minimum 66 in Kopergaon; *bajri* 66 pounds in Jamkhed, 51 in Nagar.
Sholapur ...	...	*Rabi* harvest continues; *jowari* 74 pounds 32 tolas, and *bajri* 63 pounds 10 tolas per rupee.
Dharwar ...	...	Wheat and gram being reaped; cotton-picking in progress; *rabi* and *jowari* withering in Navalgund; scarcity of drinking water in Navalgund, Gadag, Hangal and Karajghi, Kalghatghi and Kod; public health generally good; slight cattle disease in two talukas; rice 23 and *jowari* 61 pounds per rupee.
Kanara ...	...	Slight fever prevails in some talukas; cattle disease in Akola and Zellapur; second crop grain healthy and garden crops favourable; common rice in Karwar 17 seers, in district average 17½ seers per rupee.
Rajkot ...	...	Weather cool; fever in some places and small-pox in Songad; *bajri* 29 and *jowari* 35 pounds per rupee.
		General Remarks.—*Rabi* harvest completed in some districts, in progress in others; scarcity of drinking water in parts of Dharwar continues; fever and cattle disease disappearing; prices generally steady.
Bengal—(March 7th)		
Chittagong ...	*Nil*	Weather seasonable; prospects and yield of crops good; prices stationary; small-pox still prevails; general health good.
Dacca ...	0·12	State and prospects of crops generally satisfactory; more rain wanted; cultivation of *aus* and *amun* paddy and of jute commenced; public health good.
24-Pergunnahs (Alipore)	*Nil*	Harvesting of winter crops going on; outturn fair; lands being prepared for early and *amun* crops; public health generally good; cholera reported from the Baraset Sub-Division.
Moorshedabad ...	0·04	The late heavy rain and hail have done some mischief to the standing winter crops and the mango-crop; except a few cases of cholera here and there, the health of district generally good.
Rajshahye ...	*Nil*	Weather getting hot; rain urgently wanted; outturn of spring crops good; *boro* paddy being transplanted; fever prevalent; a few cases of cholera reported.
Burdwan ...	*Nil*	Weather hot; *rabi* crops being harvested; cholera still reported.
Rungpore ...	*Nil*	Weather seasonable; prospects of crops favourable; public health good.
Bhagulpore ...	*Nil*	Prospects of crops good; cases of cholera and small-pox in the town.
Purneah ...	0·03	Tobacco and linseed being cut, outturn 10 annas; all crops improved by rain; ploughing going on; sporadic cholera in nearly every thana.
Patna ...	*Nil*	Prospects of *rabi* crops good; public health good.
Durbhanga ...	*Nil*	Prospects of *rabi* crops continue excellent; *mung*, *dhan* and *chenna* are being sown; prices rising slightly; small-pox and sporadic cases of cholera reported in the Modhoobance Sub-Division; health otherwise good.
Hazaribagh ...	*Nil*	Weather warm; cold-weather crops ready for harvest in almost all places; prices have fallen slightly; general health good.
Cuttack ...	*Nil*	Rain wanted for *dalua* rice; miscellaneous crops doing well; public health good.
		General Remarks.—The hot weather has now set in; the late rain has generally much improved prospects; rain is still much wanted in Rajshahye and Cuttack; harvesting of the *rabi* and tobacco crops has commenced, generally with prospect of a fair average outturn, except in places where they suffered from previous want of rain; sugarcane is being cut and pressed with a good outturn; ploughing for autumn crops is in fair progress; sporadic cases of cholera and small-pox continue to be reported in some places; cholera is spreading in almost all the sub-divisions of Nuddea; cattle disease reported in places in the Orissa and Chota Nagpore Divisions.
N.-W. Provinces and Oudh—		
Benares (March 7th)	No rain	Crops being reaped; wheat crop very poor; little or no straw and light grain, an 8 annas crop at the outside; peas fairly good, about 14 annas; mustard seed plentiful but light; *arhar* good, average about 12 annas; barley poor, about 8 annas; sugarcane poor; no disease amongst men or cattle save a few isolated cases of cow-pock in places in Chandauli; bazars well supplied with food grains at moderate prices.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
N.-W. Provinces and Oudh—*contd.*		
Allahabad (Mar. 8th)	No rain	General fall in prices; *rabi* harvest progressing; no cattle disease; occasional fever; cholera reduced but still lingering.
Gorakhpur („ 7th)	Slight local showers.	Crops good; some cholera in south; prices slightly rising.
Jhansi („ 6th)	...	Weather fine; gram, peas and barley being cut; wheat ripening; *rabi* prospects good; supplies sufficient; prices fluctuating; health good; condition of cattle fair.
Agra („ 7th)	No rain	Gram and *sarson* slightly damaged by insects; irrigation going on; gram being cut; health good; prices stationary.
Bareilly („ „)	Rainfall on 3rd at Nawabganj ·10 and Adula ·20	Crops fair; prices steady; people and cattle in good health.
Meerut („ „)	...	Weather warm and consequent increase of small-pox; health generally good; crops promising and prices stationary.
Kumaun („ „)	No rain	No rain required for the present; health good but measles and small-pox in some places; prices slightly fallen; cattle disease continues.
Lucknow („ „)	No rain	Harvest operations in progress; prospects fair; weather seasonable; health good; prices rising.
Pertabgarh („ „)	...	Prospects favourable; crops being cut; wheat rising a little in price other grains stationary.
Sitapur („ „)	No rain	Harvest begun; unirrigated crops poor; health good; prices stationary.
Fyzabad („ „)	No rain	Health generally good; harvest of wheat, barley and gram begun.
Cawnpore („ „)	No rain	Crops ripe for harvesting; extra crops being sown; irrigated *rabi* continues promising; health good, except fever here and there; prices stationary.
Farukhabad („ „)	No rain	Crops promise fairly; barley reaping commenced; slight injury from frost in tahsil Aligarh; prices stationary.
Rai Bareli („ „)	...	Weather seasonable; harvest progressing; prospects good.
		General Remarks.—Light rain has fallen in Gorakhpur and Moradabad; the crops are being cut, and prospects are on the whole good; although in Benares the outturn of wheat and barley is poor, and there has been some further injury from insects in Agra; prices have risen slightly in Gorakhpur and Lucknow but have fallen in Allahabad and Kumaon, while in other districts they are stationary; cholera still lingers in Allahabad and South Gorakhpur and small-pox in Moradabad and Kumaon, but the general health continues good; there is still some cattle disease in Kumaon.
Punjab—(March 7th)		
Delhi ...	...	Prospects good; small-pox in city; prices steady.
Hissar ...	...	Grain crops somewhat injured by frost; prices falling; health good.
Umballa ...	...	*Rabi* crops flourishing; prices stationary; health good.
Jullundur ...	...	Prices falling; health and crops good.
Amritsar ...	·2	Health good; prices fluctuating.
Lahore ...	Slight fall on 2nd.	Health good; state of crops excellent; prices steady.
Ferozepore ...	...	Health and prospects good; prices rising.
Sialkot ...	·4	Crops and health good; prices steady.
Ráwalpindi ...	...	Agricultural prospects fair; fever in tahsil Attock; prices rising.
Peshawar ...	...	Health and prospects good; prices fluctuating.
Mooltan ...	...	Prospects and health good; prices steady.
Dera Ismail Khan ...	...	Rain much needed; health good; prospects fair; prices fluctuating.
		General Remarks.—Harvest prospects favourable; health good; prices fluctuating.
Central Provinces—		
Nagpur (March 8th)	...	Weather hot; *rabi* being threshed; health good; prices stationary.
Saugor („ 6th)	...	Weather seasonable; *rabi* harvest commenced; small-pox reported; cholera almost abated; prices steady.
Seoni („ 7th)	...	Weather warmer; reaping and threshing in progress; cholera and small-pox reported; prices stationary.
Khandwa („ „)	...	Weather getting warm; small-pox reported; prospects of *rabi* good; public heath good; wheat 18 seers per rupee.
Hoshangabad („ „)	...	Weather warmer and unchanged; *rabi* being reaped; outturn less than last year; cholera disappeared.
Raipur („ 4th)	...	Days warm; mornings cool; *rabi* being reaped; cattle disease reported; health good.
Sambalpur („ 2nd)	...	Weather warmer; prospects of crops and health good; rice 47 seers per rupee.
		General Remarks.—Weather warmer; *rabi* crops being reaped, fair outturn expected; small pox reported from a few districts; cholera fast disappearing; public health good, prices remain stationary.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
British Burma—		
Akyab ...	*Nil*	Small-pox prevails slightly in town and district, otherwise public health good; total rainfall ·40 inches.
Rangoon ...	*Nil*	One fatal case of cholera; otherwise public health good; total rainfall ·34 inches.
Bassein ...	*Nil*	Five deaths from cholera; in Kyonepyaw township, otherwise public health good; health of cattle good; total rainfall 62 inches.
Prome ...	...	Public health good; no cholera.
Amherst (Moulmein) ...	...	Public health in Moulmein and district good; crops fair.
Toungoo ...	...	Public health good; rainfall for week ending 25th February ·3 inches total ·3 inches.
		General Remarks.—Slight small-pox in Akyab, a little cholera in two or three districts, otherwise public health good; no cattle disease reported.
Assam—		
Gauháti ...	·01	Weather getting hot; sowing of *aus* in progress; some cases of cholera north of Brahmaputra.
Sylhet ...	·06	Ploughing for *amun* still going on; area of *bura dhan* in the west of district is said to be less than last year; linseed and chillies on the ground; prospects good; cholera is still prevalent.
Cachar ...	·69	Weather warm; three cases of cholera from Sudder station, and six from Lakipur reported; common rice 25⅝ seers per rupee.
Dibrugarh (March 8th)	1·00	Weather cloudy; ploughing for *aus*; cattle disease still reported; district healthy.
Mysore and Coorg—		
Bangalore ...	...	Dry crops have been harvested, wet crops withering from want of water; prospects fair; drinking water becoming scarce in Nellamangaler and Kankanhalli taluks; rice and horse gram a little dearer, *ragi* half a seer cheaper.
Mysore ...	...	Sugarcane, the only standing crop, in good condition; prospects fair price of rice rising generally.
Mercara ...	No rain	Season over; threshing of crops nearly completed; no demand for cardamoms and little for coffee; small-pox prevalent in Mercara and other places.
		General Remarks.—Sugarcane and *vaishakhi* paddy, the only standing crops of importance, suffering from scarcity of water; prospects generally fair; pasturage sufficient; prices steady; dearest *ragi* reported 20 seers; in Chitaldroog small-pox continues.
Berar & Hyderabad—		
Amraoti	...	Threshing of *rabi* grain progressing; wheat 18 seers, *jowari* 36 seers per rupee.
Akola	...	Weather getting warm; *rabi* harvesting continues.
Hyderabad	...	*Rabi* sowings continue; *tabi* crops prospering; scarcity of water felt in some taluks; fever and cattle diseases prevail in places; prices: wheat 18 seers, common rice 11 seers, white *jowari* 25 seers, yellow *jowari* 29¾ seers, and *tur* 31 seers per current sicca rupee.
Central India States—		
Indore ...	...	No material change since last report.
Morar (Gwalior) ...	*Nil*	Weather changeable; prices stationary.
Sutna ...	...	Health and prospects good.
Neemuch ...	...	Small-pox still in the district outside the cantonment.
Goona ...	...	Health and prospects good.
Bhopal ...	...	Health and prospects good.
Agar ...	...	Health and prospects good.
Nowgong ...	...	*Rabi* prospects for the crop will be about half the average; weather getting warm; cholera in the Chatarpur State, 22 attacks and 12 deaths reported.
Manpur ...	...	Weather clear and cool; the yield of gram crops is estimated to be up to the average; fever and cough prevalent; prices stationary.
Rajputana—		
Abu (March 8th)	...	Weather seasonable.
Sirohi („ „)	...	Tanks and wells full; health and crops good; weather cool.
Marwar („ 3rd)	...	Tanks and wells almost full; health and crops good; weather clear cold and mild; prices stationary, but tending to rise.
Meywar („ 4th)	...	Tanks and wells good; few cases of small-pox; health generally good; crops very good; gram being cut in places.
Harowti („ „)	...	Gram being harvested; barley and wheat ripening; high easterly wind prevailing; health good; prospects fair; prices steady.
Jhallawar („ 1st)	...	Weather windy; health and prospects good.
Ajmere („ 7th)	...	Crops ripening; prospects and health good; prices stationary.
Jeypore („ „)	...	Crops ripening favourably, average outturn expected; health good.
Ulwar („ „)	...	Health good; prospects good; wells falling.
Nepal—		
Nepal (March 2nd)	*Nil*	Weather cold and cloudy; rain needed.

E. C. BUCK,

Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

No. III of 1882.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received.	Railways.	Total mean length open.	Receipts for week ending 22nd January 1881. Total.	Receipts for week ending 22nd January 1881. Per mile open.	Total mean length open.	Receipts for week ending 21st January 1882. Total.	Receipts for week ending 21st January 1882. Per mile open.	Total Receipts from 1st April 1880 to 22nd January 1881. Total.	Total Receipts from 1st April 1880 to 22nd January 1881. Per mile open per week.	Total Receipts from 1st April 1881 to 21st January 1882. Total.	Total Receipts from 1st April 1881 to 21st January 1882. Per mile open per week.	Total Increase in 1881-82.	Total Decrease in 1881-82.
	Guaranteed.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
th Feb. 1882	Eastern Bengal ...	176	77,967	443	172	80,934	471	36,97,499	504	44,36,306	610	7,38,807	...
th ditto ...	Oudh and Rohilkhand	547	1,05,139	192	547	1,44,889	265	36,53,517	158	41,24,895	179	4,71,378	...
th ditto ...	Sind, Punjab & Delhi	676	2,27,818	337	676	1,86,058	275	1,00,11,814	349	76,19,274	267	...	23,92,540
th ditto ...	Madras ...	858	1,06,980	125	858	1,10,909	130	48,97,650	134	50,64,040	139	1,66,390	...
th ditto ...	South Indian ...	655	69,382	106	655	56,713	87	29,39,390	108	30,41,529	110	1,02,139	...
th ditto ...	Great Indian Peninsula	1,448	6,65,287	460	1,446	8,54,448	591	2,02,88,542	334	2,63,05,897	431	60,17,355	...
th ditto ...	Bombay, Baroda and Central India ...	444	1,85,362	418	444	2,02,469	455	65,69,715	349	75,53,746	403	9,84,031	...
	TOTAL ...	4,804	14,37,935	299	4,798	16,36,420	341	5,20,58,127	257	5,81,45,687	286	60,87,560	...
	State.												
th Feb. 1882	East Indian ...	1,507	10,00,657	664	1,504	12,28,439	817	3,42,21,506	535	3,68,15,218	579	25,93,712	...
th ditto ...	Calcutta and South-Eastern ...	28	2,501	89	28	3,082	110	1,13,353	95	1,19,827	101	6,474	...
th ditto ...	Nalhati ...	27	1,283	47	27	1,302	48	51,941	45	52,832	46	891	...
th ditto ...	Northern Bengal ...	231	35,014	152	233	45,210	194	13,05,281	133	15,31,559	156	2,26,278	...
th ditto ...	Tirhoot ...	82	10,624	130	85	12,305	145	4,39,585	129	4,60,818	136	21,233	...
th Jan. 1882	Patna-Gya ...	57	7,178	126	57	12,935	227	3,94,630	163	4,10,166	170	15,536	...
th Feb. 1882	Muttra-Hathras ...	29	2,620	90	29	1,737	60	1,15,535	94	1,05,966	86	...	9,569
th ditto ...	Cawnpore-Farukhabad	49	1,398	28	86	10,411	121	6,029	22	2,63,745	73	2,57,716	...
th Jan. 1882	Dildarnagar-Ghazipur	12	1,019	85	12	1,472	123	11,146	59	32,887	65	21,741	...
th Feb. 1882	Rajputana-Malwa ...	981	1,52,932	156	1,117	2,34,066	209	44,80,246	131	75,14,743	172	30,34,497	...
th ditto ...	Wardha Coal ...	45	3,102	69	45	12,082	268	1,55,352	78	4,02,607	212	2,47,255	...
th ditto ...	Nagpur & Chhattisgarh	53	3,294	62	98	13,626	139	1,17,192	51	2,51,504	92	1,34,312	...
th ditto ...	Rangoon and Irrawaddy Valley ...	161	25,780	160	161	21,758	135	9,58,479	139	10,68,978	157	1,10,499	...
th ditto ...	Sindia ...	70	4,139	59	75	8,904	119	1,74,044	60	2,56,224	82	82,180	...
th ditto ...	Punjab Northern ...	285	82,221	289	363	65,342	180	29,42,682	352	24,66,454	160	...	4,76,228
th ditto ...	Indus Valley and Kandahar ...	660	1,06,643	162	660	1,11,512	169	57,47,857	214	41,18,607	148	...	16,29,250
th ditto ...	Muttra-Achneyra ...	...	...	...	23	589	25	...	...	7,773	31	7,773	...
	TOTAL ...	2,770	4,39,748	159	3,099	5,56,333	180	1,70,13,352	165	1,90,64,690	153	20,51,338	...
	Native States.												
th Feb. 1882	Bhavnagar-Gondal ...	192	6,213	32	192	14,291	74	19,776	35	6,22,341	87	6,02,565	...
th ditto ...	Nizam's ...	121	13,406	111	121	13,743	114	5,61,409	110	6,16,468	120	55,059	...
th Jan. 1882	Mysore ...	...	...	...	58	1,843	32	...	...	1,23,813	50	1,23,813	...
	TOTAL ...	313	19,619	63	371	29,877	81	5,81,185	102	13,62,622	92	7,81,437	...
	GRAND TOTAL ...	9,394	28,97,959	308	9,772	34,51,069	353	10,38,74,170	276	11,53,88,217	284	1,15,14,047	...
	GROSS ESTIMATED EXPENSES ...	...	...	...	...	...	...	5,36,51,519	143	5,70,09,662	140	...	...
	NET RECEIPTS ...	...	...	...	...	...	...	5,02,22,651	133	5,83,79,155	144	81,56,504	...

No. IV of 1882.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received.	Railways.	Total mean length open.	Receipts for week ending 29th of January 1881.		Total mean length open.	Receipts for week ending 28th January 1882.		Total Receipts from 1st April 1880 to 29th January 1881.		Total Receipts from 1st April 1881 to 28th January 1882.		Total Increase in 1881-82.	T[illegible] in 18[illegible]
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R
	Guaranteed.												
4th Feb. 1882	Eastern Bengal ...	176	83,270	473	172	84,830	493	37,80,769	503	45,21,136	607	7,40,367	
4th ditto ...	Oudh and Rohilkhand	547	90,627	166	547	1,43,169	262	37,44,144	158	42,68,064	180	5,23,920	
4th ditto ...	Sind, Punjab & Delhi	676	2,44,683	362	676	1,96,679	291	1,02,56,497	349	78,15,953	267	...	24,40
4th ditto ...	Madras ...	858	1,23,104	143	858	1,28,318	150	50,20,754	135	51,92,358	140	1,71,604	
4th ditto ...	South Indian ...	655	64,696	99	655	62,254	95	30,04,086	108	31,03,783	109	99,697	
11th ditto ...	Great Indian Peninsula	1,448	6,33,944	438	1,446	8,83,587	611	2,09,22,486	337	2,71,89,484	435	62,66,998	
4th ditto ...	Bombay, Baroda and Central India ...	444	1,69,765	382	444	2,05,165	462	67,39,480	349	77,58,911	404	10,19,431	
	TOTAL ...	4,804	14,10,089	294	4,798	17,04,002	355	5,34,68,216	258	5,98,49,689	288	63,81,473	
	State.												
4th Feb. 1882	East Indian ...	1,507	9,35,442	621	1,504	11,71,529	779	3,51,56,948	537	3,79,86,747	584	28,29,799	
11th ditto ...	Calcutta and South-Eastern ...	28	5,137	183	28	4,972	178	1,18,490	97	1,24,799	103	6,309	
11th ditto ...	Nalhati ...	27	1,100	41	27	1,410	52	53,041	45	54,242	46	1,201	
11th ditto ..	Northern Bengal ...	231	35,940	156	233	44,020	189	13,41,221	134	15,75,579	157	2,34,358	
11th ditto ...	Tirhoot ...	82	11,686	142	85	11,171	131	4,51,271	130	4,71,989	134	20,718	
28th Jan. 1882	Patna-Gya ...	57	6,865	120	57	13,862	243	4,01,495	162	4,24,028	172	22,533	
11th Feb. 1882	Muttra-Hathras ...	29	2,439	84	29	2,051	71	1,17,974	94	1,08,017	86	...	3
11th ditto ...	Cawnpore-Farukhabad	49	1,656	34	86	11,716	136	7,685	23	2,75,461	74	2,67,776	
28th Jan. 1882	Dildarnagar-Ghazipur	12	957	80	12	1,046	87	12,103	60	33,933	65	21,830	
11th Feb. 1862	Rajputana-Malwa ...	981	1,78,858	182	1,117	2,36,795	212	46,59,104	132	77,51,538	172	30,92,434	
4th ditto ...	Wardha Coal ...	45	24,786	551	45	11,255	250	1,80,138	88	4,13,862	213	2,33,724	
4th ditto .	Nagpur & Chhattisgarh	53	3,537	67	98	14,410	147	1,20,729	53	2,65,914	93	1,45,185	
4th ditto ...	Rangoon and Irrawaddy Valley ...	161	32,019	199	161	28,411	176	9,90,498	141	10,97,389	157	1,06,891	
4th ditto ...	Sindia	70	6,022	86	75	10,985	146	1,80,066	60	2,67,209	83	87,143	
4th ditto ...	Punjab Northern ..	285	89,651	315	363	57,296	158	30,32,333	351	25,23,750	160	...	5,0[illegible]
4th ditto ...	Indus Valley & Kandahar	660	1,33,897	203	660	1,03,195	156	58,81,754	214	42,21,802	148	...	16,59
4th ditto ...	Muttra-Achneyra ...	...	...	...	23	1,091	47	...	...	8,864	33	8,864	
	TOTAL ...	2,770	5,34,550	193	3,099	5,53,686	179	1,75,47,902	166	1,96,18,376	153	20,70,474	
	Native States.												
4th Feb. 1882	Bhavnagar-Gondal ..	192	8,484	44	192	17,701	92	28,260	37	6,40,041	87	6,11,781	
4th ditto ...	Nizam's ...	121	13,521	112	121	15,633	129	5,74,930	110	6,32,101	120	57,171	
28th Jan. 1882	Mysore ...	...	...	...	58	1,720	30	...	...	1,25,533	50	1,25,533	
	TOTAL ...	313	22,005	70	371	35,054	94	6,03,190	101	13,97,675	92	7,94,485	
	GRAND TOTAL ...	9,394	29,02,086	309	9,772	34,64,271	355	10,67,76,256	278	11,88,52,487	286	1,20,76,231	
	GROSS ESTIMATED EXPENSES ...	...	...	...	...	...	...	5,49,57,458	143	5,86,37,270	141	...	
	NET RECEIPTS ...	...	...	...	...	...	...	5,18,18 798	135	6,02,15,217	145	83,96,419	

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPARATIVE STATEMENTS OF IRRIGATION AND RAINFALL FOR THE YEARS 1879-80 AND 1880-81 IN THE SEVERAL DISTRICTS OF THE MADRAS PRESIDENCY.

Proceedings of the Board of Revenue, Madras, No. 1939, dated 4th October 1881.

Read the following letters—

No. 1507, dated Chatrapur, 23rd June 1881.

From—The Collector of Ganjam,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of Ganjam.

No. 197, dated Cocanada, 13th July 1881.

From—The Collector of the Godavari District,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Submitting the Irrigation and Rainfall Statement for 1880-81, and explaining the figures given under the different heads.

No. 2626, dated 27th July 1881.

From—The Collector of Nellore,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Submitting Irrigation and Rainfall Return for 1880-81.

No. 3189, dated 2nd July 1881.

From—The Collector of Bellary,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Submitting Comparative Statement of Irrigation and Rainfall for the Bellary District for 1880-81.

No. 288, dated Saidapet, 26th July 1881.

From—The Collector of the Chingleput District,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81.

No. A., dated Cuddalore, 9th July 1881.

From—The Collector of South Arcot,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the South Arcot District.

No. 1988, dated 2nd July 1881.

From—The Collector of Trichinopoly,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for 1880-81.

No. 370, dated 30th June 1881.

From—The Collector of Tinnevelly,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of Tinnevelly.

No. 1530, dated Thummumpatty, 18th June 1881.

From—The Acting Collector of Salem,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Submitting Comparative Statement of Irrigation and Rainfall for the year 1880-81.

Dated 12th July 1881.

From—The Acting Collector of Vizagapatam,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Irrigation and Rainfall Statement for 1880-81 of the Vizagapatam District.

No. 1489, dated Masulipatam, 13th July 1881.

From—The Acting Collector of the Kistna District,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81.

No. 308, dated 9th July 1881.

From—The Acting Collector of Cuddapah,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Statement of Irrigation and Rainfall for the year 1880-81 as compared with 1879-80.

No. 296, dated 30th June 1881.

From—The Collector of Kurnool,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of Kurnool.

Dated Chittoor, 18th July 1881.

From—The Collector of North Arcot,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of North Arcot.

No. 3617, dated 1st July 1881.

From—The Acting Collector of Tanjore,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of Tanjore.

No. 248, dated Periyakulam, 27th June 1881.

From—The Collector of Madura,
To—The Secretary to the Board of Revenue.

ABSTRACT.—Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the District of Madura.

No. 166, dated 9th July 1881.

From—The Collector Coimbatore,

To—The Secretary to the Board of Revenue.

ABSTRACT.—Informing that the Comparative Statement of Irrigation and Rainfall for the official year 1880-81 was despatched on the 7th July 1881, and enclosing a copy of the statement.

A statement compiled from the above returns will, as usual, be forwarded to the Chief Engineer for Irrigation, with reference to Board's Proceedings, dated 11th May 1874, No. 1092.

2. The area actually irrigated from Government sources of irrigation in 1880-81 is compared with that irrigated in 1879-80 in the subjoined abstract :—

—	Government Land.	Inam Land.	Zemindari Land.	TOTAL.
	Acres.	Acres.	Acres.	Acres.
Anicuts and other important works .	1,434,213	341,228	122,272	1,897,713
Other works	2,262,405	580,392	57,900	2,900,697
TOTAL .	3,696,618	921,620	180,172	4,798,410
For 1879-80	3,812,244	872,673	186,465	4,871,382
	—115,626	+48,947	—6,293	—72,972

The decrease in the area is chiefly in the districts of Godavari, Kistna, and Tanjore, and is due to the scanty rainfall in the earlier months.

Appendix No. I.

Comparative Statement of Irrigation and Rainfall for the Years 1879-80 and 1880-81 in the several districts.

Districts.	Total Area in Acres.	Cultivable Area in Acres.	Cultivated Area in Acres.	Area Irrigated. Sown from April to November 1880. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Sown from December 1880 to March 1881. Total area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Whole year of 1880-81. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Percentage of Increase or Decrease in 1880 81	Rainfall. 1879-80.	1880-81.	Percentage of Increase or Decrease in 1880-81.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.		Inches.	Inches.	
Government land	528,351	360,562	315,321	172,369	21,378	...	7,280	...	1,379	179,649	19,999	...	+ 12·52			
Inam land	142,668	133,503	115,117	56,303	...	3,074	7,052	942	...	63,355	...	2,132	— 3·25	40·36	54·64	+ 35·38
Zemindari	...	...	...	19,913	...	...	956	...	...	20,869	...	...	...			
Total	671,019	494,065	430,438	248,585	18,304	...	15,288	...	437	263,873	17,867	...	+ 7·26			
Vizagapatam.																
Government land	180,957	110,401	128,188	42,879	...	855	6,862	1,402	...	49,741	547	...	+ 1·11			
Inam land	42,045	41,642	42,727	16,232	..	1,505	248	77	...	16,480	...	1,428	— 7·97	41·07	48·63	+ 18·40
Zemindari	...	...	...	11,352	5,461	...	818	818	...	12,170	6,279	...	+ 106·58			
Total	223,002	152,043	170,915	70,463	3,101	...	7,928	2,297	...	78,391	5,398	...	+ 7 39			
Godavari.																
Godavari Anicut (a) — Government land	Particulars not known.			248,697	...	17,154	15,166	432	...	263,863	...	16,722	— 5·95			
Godavari Anicut (a) — Inam land				145,407	...	6,086	5,947	1,491	...	151,354	...	4,595	— 2·94			
Godavari Anicut (a) — Zemindari				114,379	...	11,929	3,156	596	...	117,535	...	11,333	— 8·79			
Total				508,483	...	35,169	24,269	2,519	...	532,752	...	32,650	— 5·77			
All other Works — Government land				31,753	...	19,9[illegible]8	2,540	...	1,953	34,293	...	21,911	— 38 98			
All other Works — Inam land				16,632	...	6,070	1,515	...	647	18,147	...	6,717	— 27.01	35·66	18·95	— 46·86
All other Works — Zemindari				469	...	355	...	...	130	469	...	485	— 50·83			
Total — Government land	1,834,692	1,032,187	633,565	280,450	...	37,112	17,706	...	1,521	298,156	...	38,633	— 11·47			
Total — Inam land	446,798	428,838	336,356	162,039	...	12,156	7,462	844	...	169,501	...	11,312	— 6 25			
Total — Zemindari	...	...	...	114,848	...	12,284	3,156	466	...	118,004	...	11,818	— 9·10			
Total	2,281,490	1,461,025	969,921	557,337	...	61,552	28,324	...	211	585,661	...	61,763	— 9·53			

Kistna.																
Kistna Anicut (b) — Government land	Particulars not known.			176,380	...	20,268	651	...	594	177,031	...	20,862	— 10·54			
Kistna Anicut (b) — Inam land				43,093	...	4,237	343	168	...	43,436	...	4,069	— 8·56			
Kistna Anicut (b) — Zemindari				3,740	...	42	21	...	523	3,761	...	565	— 13·06			
TOTAL				223,213	...	24,547	1,015	...	949	224,228	...	25,496	— 10·21			
All other Works — Government land				12,077	...	17,652	1,381	...	534	13,458	...	18,186	— 57·47			
All other Works — Inam land				1,916	...	1,926	200	...	127	2,116	...	2,053	— 49·24	38·54	29·37	— 23·79
All other Works — Zemindari				...	...	...	...	...	...	...	...	...	...			
TOTAL — Government land	3,383,379	2,114,004	1,435,876	188,457	...	37,920	2,032	...	1,128	190,489	...	39,048	— 17·01			
TOTAL — Inam land	666,776	636,110	406,898	45,009	...	6,163	543	41	...	45,552	...	6,122	— 11·84			
TOTAL — Zemindari	...	...	...	3,740	...	42	21	...	523	3,761	...	565	— 13·06			
TOTAL	4,050,155	2,750,114	1,842,774	237,206	...	44,125	2,596	...	1,610	239,802	...	45,735	— 16·02			
Nellore.																
Pennar Anicut — Government land	Particulars not known.			28,151	...	4,941	14,655	7,117	...	42,806	2,176	...	+ 5·35			
Pennar Anicut — Inam land				12,263	4,418	...	7,947	3,638	...	20,310	8,056	...	+ 66·28			
Pennar Anicut — Zemindari				...	...	...	...	...	...	...	...	...	...			
TOTAL				40,414	...	523	22,602	10,755	...	63,016	10,232	...	+ 19·38			
All other Works — Government land				70,573	...	16,305	67,493	17,872	...	138,066	1,567	...	+ 1·14			
All other Works — Inam land				38,537	10,301	...	27,400	11,668	...	65,937	21,969	...	+ 49·96	38·37	44·58	+ 16·18
All other Works — Zemindari				306	...	619	140	...	375	446	...	994	— 69·02			
TOTAL — Government land	2,250,953	1,255,742	758,229	98,724		21,246	82,148	24,989	...	180,872	3,743	...	+ 2·11			
TOTAL — Inam land	712,492	581,574	322,717	50,800	14,719	...	35,347	15,306	...	86,147	30,025	...	+ 53·49			
TOTAL — Zemindari	...	...	...	306	...	619	140	...	375	446	...	994	— 69·02			
TOTAL	2,963,445	1,837,316	1,080 946	149,830	...	7,146	117,635	39,920	...	267,465	32,774	...	+ 13·96			
Cuddapah.																
Government land	4,794,543	1,835,877	1,028,059	99,214	16,207	...	12,607	...	7,191	111,821	9,016	...	+ 8·77			
Inam land	775,543	775,543	448,673	31,224	...	4,805	24,677	8,105	...	55,901	3,300	...	+ 6·27	25·10	28·23	+ 12·47
Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
TOTAL	5,570,086	2,611,420	1,476,732	130,438	11,402	...	37,284	914	...	167,722	12,316	...	+ 7·92			
Bellary.																
Government land	5,621,790	4,877,468	1,873,512	73,854	...	17,744	39,543	...	902	113,397	...	18,646	— 14·12			
Inam land	1,428,804	1,319,572	754,057	31,239	...	4,683	13,095	...	902	44,334	...	5,585	— 11·19	24·28	25·85	+ 6·47
Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
TOTAL	7,050,594	6,197,040	2,627,569	105,093	...	22,427	52,638	...	1,804	157,731	...	24,231	— 13·31			

(a) The figures include the lands under this Anicut in the Kistna District also.
(b) The figures under this include the lands under this Anicut in the Godavari District.

Comparative Statement of Irrigation and Rainfall for the years 1879-80 and 1880-81 in the several districts—continued.

Districts.	Total Area in Acres.	Cultivable Area in Acres.	Cultivated Area in Acres.	Area irrigated. Sown from April to November 1880. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Sown from December 1880 to March 1881. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Whole year of 1880-81. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Percentage of Increase or Decrease in 1880-81.	Rainfall. 1879-80.	1880-81.	Percentage of Increase or Decrease in 1880-81.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Kurnool.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.		Inches	Inches.	
Government land	3,458,603	1,569,454	894,533	24,420	...	2,568	2,483	...	1,337	26,903	...	3,905	— 12·67			
Inam land	1,038,408	1,038,408	621,020	16,985	...	407	672	...	437	17,657	...	844	— 4·56	22·67	22·66	...
Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
Total	4,497,011	2,607,862	1,515,553	41,405	...	2,975	3,155	...	1,774	44,560	...	4,749	— 9·63			
Chingleput.																
Chembrambaukam Tank. Government land	Particulars not known.			4,025	...	670	7,915	...	5	11,940	...	675	— 5·35			
Chembrambaukam Tank. Inam land				1,903	443	...	...	...	1,000	1,903	...	557	— 22·64			
Chembrambaukam Tank. Zemindari				...	...	...	...	...	...	...	...	...	...			
Total				5,928	...	227	7,915	...	1,005	13,843	...	1,232	— 8·17			
All other Works. Government land				216,457	...	25,143	102,933	16,842	...	319,390	...	8,301	— 2·53			
All other Works. Inam land				67,878	29,119	...	13,857	2,899	...	81,735	32,018	...	+ 64·40	48·30	47·29	— 2·09
All other Works. Zemindari				3,232	39	...	837	...	116	4,069	...	77	— 1·85			
Total. Government land	1,314,884	742,008	517,864	220,482	...	25,813	110,848	16,837	...	331,330	...	8,976	— 2·63			
Total. Inam land	264,120	264,120	119,304	69,781	29,562	...	13,857	1,899	...	83,638	31,461	...	+ 60·29			
Total. Zemindari	...	...	...	3,232	39	...	837	...	116	4,069	...	77	— 1·85			
Total	1,579,004	1,006,128	637,168	293,495	3,788	...	125,542	18,620	...	419,037	22,408	...	+ 5·64			
North Arcot.																
Palar Anicut (c) Government land	Particulars not known.			28,207	...	13,137	23,353	13,764	...	51,560	627	...	+ 1·23	...	...	...
Palar Anicut (c) Inam land				5,900	1,055	...	1,374	196	...	7,274	1,251	...	+ 20·77	...	...	...
Palar Anicut (c) Zemindari				...	...	...	...	...	...	...	...	...	...	...	...	...
Total				34,107	...	12,082	24,727	13,960	...	58,834	1,878	...	+ 3·29	...	...	...
All other Works. Government land				113,792	...	19,146	79,992	42,992	...	193,784	23,846	...	+ 14·03	...	...	...
All other Works. Inam land				32,770	3,004	...	14,371	7,912	...	47,141	10,916	...	+ 30·13	...	...	...
All other Works. Zemindari				...	...	...	...	...	...	...	...	...	...	...	...	...

Total	Government land	2,455,745	897,281	3,876	141,999	...	32,283	103,345	56,756	...	245,344	24,473	...	+ 11·08	31·56	39·33	+ 24·62
	Inam land	186,330	228,649	82,217	38,670	4,059	...	15,745	8,108	...	54,415	12,167	...	+ 28·79			
	Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
	TOTAL	2,642,075	1,125,930	576,084	180,669	...	28,224	119,090	64,864	...	299,759	36,640	...	+ 13·92			
South Arcot.																	
Pelandorai Anicut.	Government land	Particulars not known.			2,586	234	...	336	...	723	2,922	...	489	— 14·33			
	Inam land				405	45	...	140	...	45	545	...	..	...			
	Zemindari				...	...	...	...	...	...	...	...	...	...			
	TOTAL				2,991	279	...	476	...	768	3,467	...	489	— 12·36			
All other Works.	Government land				144,500	...	49,602	124,917	52,452	...	269,417	2,850	...	+ 1·06	32·44	45·79	+ 41·15
	Inam land				14,858	...	7,061	16,502	8,155	...	31,360	1,094	...	+ 3·61			
	Zemindari				1,325	378	...	758	678	...	2,083	1,056	...	+ 102·79			
Total	Government land	2,965,512	2,192,022	1,176,483	147,086	...	49,368	125,253	51,729	...	272,339	2,361	...	+ 0·87			
	Inam land	160,129	145,689	96,242	15,263	...	7,016	16,642	8,110	...	31,905	1,094	...	+ 3·55			
	Zemindari	...	...	...	1,325	378	...	758	678	...	2,083	1,056	...	+ 102·82			
	TOTAL	3,125,641	2,337,711	1,272,725	163,674	...	56,006	142,653	60,517	...	306,327	4,511	...	+ 1·49			
Tanjore.																	
Upper Anicut. (d)	Government land	Particulars not known.			660,621	...	90,518	77,931	31,570	...	738,552	...	58,948	— 7·38			
	Inam land				91,054	...	12,069	12,085	4,910	...	103,139	...	7,159	— 6·49			
	Zemindari				...	...	...	...	...	...	...	...	...	...			
	TOTAL				751,675	...	102,587	90,016	36,480	...	841,691	...	66,107	— 7·28			
Lower Anicut. (e)	Government land				110,750	20,775	...	7,823	...	21,470	118,573	...	695	— 0·58			
	Inam land				11,069	1,791	...	1,277	...	1,012	12,346	·779	...	+ 6·73			
	Zemindari				...	...	...	...	...	...	...	...	...	...			
	TOTAL				121,819	22,566	...	9,100	...	22,482	130,919	84	...	+ 0·06	45·32	54·91	+ 21·16
All other Works.	Government land				62,276	...	7,426	12,965	6,266	...	75,241	...	1,160	— 1·51			
	Inam land				34,074	...	21,423	27,217	26,794	...	61,291	5,371	...	+ 9·60			
	Zemindari				...	...	...	...	...	...	...	...	...	...			
Total	Government land	1,578,674	1,159,489	991,548	833,647	...	77,169	98,719	16,366	...	932,366	...	60,803	— 6·12			
	Inam land	625,335	463,146	266,113	136,197	...	31,701	40,579	30,692	...	176,776	...	1,009	— 0·56			
	Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
	TOTAL	2,204,009	1,622,635	1,257,661	969,844	...	108,870	139,298	47,058	...	1,109,142	...	61,812	— 5·27			
Trichinopoly.																	
All other Works.	Government land	1,627,003	1,284,127	860,164	104,543	...	9,030	61,288	10,091	...	165,831	1,061	...	+ 0·64	26·67	41·68	+ 56·28
	Inam land	232,970	189,876	117,471	16,809	...	1,482	4,076	...	152	20,885	...	1,634	— 7·25			
	Zemindari	...	...	...	...	...	...	...	...	...	...	...	...	...			
	TOTAL	1,859,973	1,474,003	977,635	121,352	...	10,512	65,364	9,939	...	186,716	...	573	— 0·30			

(c) The figures under this head include the lands under this Anicut in the Chingleput District also.
(d) The figures include the lands under this Work in the Trichinopoly District also.
(e) Do. do. do. Anicut in the District of South Arcot also.

Comparative Statement of Irrigation and Rain fall for the years 1879-80 and 1880-81 in the several Districts—continued.

Districts.	Total Area in Acres.	Cultivable Area in Acres.	Cultivated Area in Acres.	Area Irrigated. Sown from April to November 1880. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Sown from December 1880 to March 1881. Total Area	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Whole year of 1880-81. Total Area.	In comparison with 1879-80. Increase.	In comparison with 1879-80. Decrease.	Percentage of Increase or Decrease in 1880-81.	Rainfall. 1879-80.	1880-81.	Percentage of Increase or Decrease in 1880-81.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.		Inches.	Inches.	
Madura.																
Government land	1,719,355	1,316,034	727,603	87,481	...	18,671	50,693	15,049	...	138,174	...	3,622	— 2·55			
Inam land	240,445	222,862	109,891	6,856	...	2,362	5,371	2,283	...	12,227	...	79	— 0·64			
Zemindari	...	...	...	16	...	6	...	...	...	16	...	6	— 27·27	23·63	35·90	+ 51·92
Total	1,959,800	1,538,896	837,494	94,353	...	21,039	56,064	17,332	...	150,417	...	3,707	— 2·40			
Tinnevelly.																
Srivai-Kuntham Anicut. Government land	Particulars not known.			11,155	...	1,764	15,811	...	884	26,966	...	2,648	— 8·94			
Srivai-Kuntham Anicut. Inam land				323	...	19	698	...	253	1,021	...	272	— 21·03			
Srivai-Kuntham Anicut. Zemindari				391	83	...	585	424	...	976	507	...	+ 108·10			
Total				11,869	...	1,700	17,094	...	713	28,963	...	2,413	— 7·69			
All other Works. Government land				76,024	...	22,362	160,451	14,461	...	236,475	...	7,901	— 3·23			
All other Works. Inam land				5,483	...	1,690	12,716	209	...	18,199	...	1,481	— 7·52			
All other Works. Zemindari				5,670	...	256	11,288	...	551	16,958	...	807	— 4·54	27·01	33·58	+ 24·32
Total. Government land	1,897,355	1,530,539	1,088,833	87,179	...	24,126	176,262	13,577	...	263,441	...	10,549	— 3·85			
Total. Inam land	271,352	237,944	168,601	5,806	...	1,709	13,414	...	44	19,220	...	1,753	— 8·35			
Total. Zemindari	...	...	...	6,061	...	173	11,873	...	127	17,934	...	300	— 1·69			
Total	2,168,707	1,768,483	1,257,434	99,046	...	26,008	201,549	13,406	...	300,595	...	12,602	— 4·02			
Coimbatore.																
Government land	3,738,967	2,662,527	1,852,168	76,851	2,055	...	15,515	2,952	...	92,366	5,007	...	+ 5·73			
Inam land	323,961	309,016	219,941	8,289	...	276	1,919	116	...	10,208	...	160	— 1·54			
Zemindari	...	...	...	138	138	...	...	...	...	138	138	...	...	20·23	33·03	+ 63·27
Total	4,062,928	2,971,543	2,072,109	85,278	1,917	...	17,434	3,068	...	102,712	4,985	...	+ 5·10			

Salem.																
Government land	3,651,581	1,700,120	992,304	69,876	...	2,014	34,523	4,363	...	104,399	2,349	...	+ 2·30			
Inam land	260,740	152,879	100,110	11,700	3,088	...	1,719	...	130	13,419	2,958	...	+ 28·27			
Zemindari	...	...	...	449	...	6	233	...	...	682	...	6	— 0·87	28·62	37·16	+29·84
TOTAL	3,912,321	1,852,999	1,092,414	82,025	1,068	...	36,475	4,233	...	118,500	5,301	...	+ 4·68			
Total Anicut. — Government land	Particulars not known.			1,270,572	...	127,443	162,641	29,207	...	1,434,213	...	98,236	— 6·41			
Total Anicut. — Inam land				311,417	...	14,659	29,811	8,093	...	341,228	...	6,566	— 1·88			
Total Anicut. — Zemindari				118,510	...	11,888	3,762	497	...	122,272	...	11,391	— 8·52			
TOTAL				1,700,499	...	153,990	197,214	37,797	...	1,897,713	...	116,193	— 5·76			
Total of other Works. — Government land				1,478,939	...	188,836	783,466	171,446	...	2,262,405	...	17,390	— 0·76			
Total of other Works. — Inam land				407,785	...	11,252	172,607	66,765	...	580,392	55,513	...	+ 10·57			
Total of other Works. — Zemindari				42,870	4,774	...	15,030	324	...	57,900	5,098	...	+ 9·65			
TOTAL	...	...	...	1,929,594	...	195,314	971,103	238,535	...	2,900,697	43,221	...	+ 1·51			
Grand Total, including Anicut and other Works. — Government land	43,002,344	26,639,842	15,768,117	2,749,511	...	316,279	947,107	200,653	...	3,696,618	...	115,626	—3·03			
Grand Total, including Anicut and other Works. — Inam land	7,818,916	7,169,371	4,327,455	719,202	...	25,911	202,418	74,858	...	921,620	48,947	...	+5·60			
Grand Total, including Anicut and other Works. — Zemindari	...	...	...	161,380	...	7,114	18,792	821	...	180,172	...	6,293	—3·37	32·34	Average. 37·74	+ 16·70
TOTAL	*50,821,260	*33,809,213	20,095,572	3,630,093	...	349,304	1,168,317	276,332	...	4,798,410	...	72,972	—1·49			

* These figures do not correspond with those given in the similar statement for last year. The differences are stated to be due to correct areas ascertained during the recent Census, Statement No. 4, and to the introduction of the new Survey areas in some districts.

2. Area twice cropped is entered twice over in column 4. The area entered in that column therefore happens to be in some cases in excess of that in column 3.

E. GIBSON,
Acting Secretary.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Thursday, the 2nd March, 1882.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.G., G.M.S.I., G.M.I.E., *presiding*.
The Hon'ble Whitley Stokes, C.S.I., C.I.E.
The Hon'ble Rivers Thompson, C.S.I., C.I.E.
The Hon'ble J. Gibbs, C.S.I., C.I.E.
Major the Hon'ble E. Baring, R.A., C.S.I., C.I.E.
Major-General the Hon'ble T. F. Wilson, C.B., C.I.E.
The Hon'ble Mahárájá Jotíndra Mohan Tagore, C.S.I.
The Hon'ble L. Forbes.
The Hon'ble C. H. T. Crosthwaite.
The Hon'ble A. B. Inglis.
The Hon'ble Rájá Sivá Prasád, C.S.I.
The Hon'ble W. C. Plowden.
The Hon'ble W. W. Hunter, C.I.E., LL.D.
The Hon'ble Sayyad Ahmad Khán Bahádur, C.S.I.
The Hon'ble Durgá Charan Láhá.
The Hon'ble H. J. Reynolds.

INDIAN PAPER CURRENCY ACT AMENDMENT BILL.

The Hon'ble MR. STOKES moved that the Report of the Select Committee on the Bill to amend the Indian Paper Currency Act, 1871, be taken into consideration. He said that, at the suggestion of the Financial Department, the Committee had repealed the provisions of the Act which related to the issue of currency-notes in exchange for bullion or foreign coin. The effect of the present law was, that importers of bullion, instead of having to wait until their bullion could be converted under the Indian Coinage Act into coin, could at once obtain the equivalent in coin, at the expense of the Currency Reserve; that was to say, they could transfer from themselves to the Currency Department the inconvenience of having to hold their importation, pending coinage, in a form which was not legal tender. The rush of silver bullion which occurred in 1877 showed that this might be carried to such an extent as to sensibly diminish, for a time, the value of the Currency Reserve as a security for the due encashment of currency-notes. It had, therefore, been considered advisable to abolish those provisions of the law which might divert the Currency Reserve from its primary use as a reserve for the encashment of notes. In order to give the public notice of this change in the law, the Committee had provided that this repeal should not take effect till the first of July next.

The Hon'ble MR. INGLIS said, he had to apologise to the Hon'ble Member in charge of this Bill for having at the last moment raised some objections to the proposals of the Select Committee. When the Committee's report was presented to the Council four weeks ago, he was not aware that it proposed to repeal the existing Currency Act and re-enact it with certain amendments. He was under the impression then that the Bill was one simply for extending the paper currency to Burma, which was the form it took when first introduced into the Council. It was not until the notice-paper relating to the business to come before the Council to-day came round, that he discovered that certain important changes were proposed. He was told it was not the rule of the Council to accompany the presentation of the Report of a Select

Committee with any remarks. He thought, however, in cases where the Select Committee proposed to make important changes, it was very desirable that attention should be prominently drawn to them when reports were presented. Had this been done in the present instance, the parties affected by the proposed changes in the Currency Act would have had ample time to consult together, and represent their views to Government before this. As matters stood, he found on enquiry that the changes proposed by the Select Committee had escaped the notice of importers of bullion, who were the parties chiefly affected by them, and that they entertained great objection to the proposed alteration in the law.

The Select Committee proposed to repeal the provisions of the existing Act which related to the issue of currency-notes in exchange for bullion or foreign coin, on the ground that importers of bullion, instead of having to wait until their bullion could be converted, under the Indian Coinage Act, into coin, could at once obtain the equivalent in coin at the expense of the Currency Reserve. The Committee said that the effect of the present law was that importers of bullion "can transfer from themselves to the Currency Department the inconvenience of having to hold their importation, pending coinage, in a form which is not legal tender. The rush of silver bullion which occurred in 1877 showed that this might be carried to such an extent as to sensibly diminish for a time the value of the Currency Reserve as a security for the due encashment of currency-notes. It had, therefore, been considered advisable to abolish those provisions of the law which might divert the Currency Reserve from its primary use as a reserve for the encashment of notes."

He had some diffidence in putting forward the arguments made use of by importers of bullion against the proposed change, as the subject was one he was not practically acquainted with himself, and, therefore, in what he was about to say, the Council would understand that he did not profess to state all the arguments that could be adduced in favour of leaving things as they were. He hoped, however, if the Council agreed to postpone the Motion, which was next on the notice-paper, for the passing of the Bill, that those who were interested in this question would submit their views to Government.

Those who were opposed to the change recommended by the Select Committee point out that the year 1877 was altogether an exceptional one. The Indian Government had during that year to deal with the Madras famine, and the Secretary of State's bills were reduced from 11½ to 8½ millions sterling. The reduction in Council bills coincided with very large imports of silver, and undoubtedly this caused a very great pressure at the time in the way referred to by the Select Committee. It seemed, however, to him to be inexpedient to legislate for a state of things which was altogether exceptional, especially as, under the existing law, Government had the power to protect themselves. Under section 14, clause (*c*), of Act III of 1871, it was provided that the certificate to be issued to a person tendering bullion should state the interval on the expiration of which the holder should be entitled to receive the amount of notes he had to get for his bullion. It would be quite within the power of Government, under this clause, to name a period in abnormal times, such as occurred in 1877, which would allow of the bullion being coined.

In reply to the argument that the loss of interest while bullion was being coined was by the present method thrown upon the Currency Department rather than upon the importer, who ought to bear it, he would point out that the cost of coining bullion into rupees in Birmingham, if that were practicable, would not exceed, he was told, one per cent. The actual cost of coinage to the importers of bullion in the Indian mints was, he believed, 2·15 per cent., and they said that this heavy charge in excess of the actual cost of the process elsewhere might fairly be reckoned as a set-off against any small loss of interest to the Currency Department.

If the change proposed by the Select Committee was carried out, it would, in the opinion of many persons, operate to check imports of bullion, and this was a point which should be well considered by the Council before agreeing to the Bill. The work of introducing into the country a sufficient supply of bullion to maintain its currency-requirements was at present carried out by banks and other traders. If, from any cause, such parties were deterred from